New Jersey Court of Errors and Appeals

THE STATE OF NEW JERSEY Plaintiff-in-Error, vs. HARRY F. LANGSHANS, Defendant-in-Error.	ON WRIT OF ERROR

Brief on Part of Plaintiff in Error

Facts.

The Union County Grand Jury at the May Term, 1918, returned five indictments against the Defendant-in-Error, charging his as Collector of the Borough of Roselle Park with embezzling and converting to his own use, large sums of money which he had received as such Collector, on behalf of said Borough.

The Indictments charge as follows:

Indictment No. 39, that on December 31, 1915, he embezzled the sum of $10,243.26.

Indictment No. 40, that on June 30, 1916, he embezzled the sum of $662.20.

Indictment No. 41, that on December 31, 1916, he embezzled the sum of $5,236.81.

Indictment No. 42, that on June 30, 1917, he embezzled the sum of $3,296.66.

Indictment No. 43, that on December 31, 1917, he embezzled the sum of $11,542.04.

The State and Defendant-in-Error stipulated and agreed that the said five Indictments be tried at one and the same time before the same Jury (Case, page 4, line 30).

The jury returned a verdict of guilty as charged in each of the five Indictments.

During the period covered by the five Indictments from July 1, 1915, to December 31, 1917, it was shown by the State, that the Defendant in-Error received in payment of taxes and assessments, the sum of $452,930.89, while all he charged himself with was $437,138.52, and only deposited in the Banks designated as legal depositories of the Borough, the sum of $416,084.08. He therefore having received the sum of $36,846.81 more than he deposited or accounted for (see Exhibit P-112, Case, pages 480-481). Said Exhibit P-112 constitutes a statement of the Exhibits offered in evidence by the State, and the Defendant in-Error made no objection to its admission (Case, page 272, line 20).

It will be noticed by reference to the said Exhibit P-112 that the Defendant-in-Error did not even deposit in the legal depositories of the Borough, the sum he charged himself with in the different books of account.

The method used by the Defendant-in-Error was, when checks were received for especially large amounts from Corporations in payment of personal and franchise taxes, to make no record of the receipt of same, but would in all instances, deposit them to the credit of the Borough, which would result in his having a much sum in the bank than what ffl his having a much larger sum in the bank than what

the books charged him with having received, so that when cash payments were received, he made an entry of such receipts in the books, retained the money and his books would charge him with having received no more money than what he had deposited in the bank.

As an instance, on December 19, 1916, the Defendant-in-Error received a payment from the New York Telephone Company of $903.62 (Case, page 29 line 10), the sum of $668.80 was in payment of personal taxes and $234.82 for franchise taxes (Exhibit P-7, Case, page 501). Defendant-in-Error charged himself with the item of $234.82, but failed to make an entry in the tax cash book of the item of $668.80 (Case, page 350, lines 10-30) also (Case, page 176, lines 10-40).

The New York Telephone Company, as well as the Plainfield Union Water Company and several other Corporations which had paid their personal and franchise taxes were neither charged nor credited with the different amounts (Case, pages 176-177). The pages in the Collector's tax duplicates charging the said Corporations with the amount owing the Borough, were missing (Case, page 99, lines 20-40) (Case, page 102, lines 20.30) (Case page 104, lines 30-40) (Case, page 110, lines 10-40).

The Defendant-in-Error also failed, when entering in the assessment ledger the report of the Commissioners, on the different assessments for benefits made in the Borough, all of the names of the persons assessed, and would also fail to credit them with payments when made, though apparently all the bills for the different assessments were sent out by the Collector, therefor the Assessment ledgers did not show the different sums owing the Borough, or did not credit the payments made, and it would have been impossible for an auditor making an examination of the books, to detect these errors unless the

assessment ledger was checked against the Commissioner's report (See Case, pages 182-187; also Exhibit, page 63; Case, page 409).

It was also shown that the Defendant-in-Error received money from tax sales of which he would make no record, thereby not charging himself with the receipt of the money paid (Case, pages 164-166).

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The State proved that the Defendant-in-Error received $36,846.81 more than what he deposited to the Borough's account in the different banks. The different items constituting said amount being more particularly set forth in Exhibit P-112 on Case, pages 480-481. At no time during the trial did the Defendant-in-Error dispute or question any of the items or amounts as set forth in the statement contained in said Exhibit P-112.

The five indictments were tried together and sentences of not less than one year or more than seven years in State Prison, to run consecutively, were imposed on each conviction. All of the judgments were up for review on Writ of Error in the Supreme Court and by stipulation of Counsel the record and judgment in one appeal sufficed for all.

The Supreme Court reversed the judgments under review on the sole question that the trial court erred in sustaining the State's challenge of a juror by the name of Brown, and held that such an error was injurious to the Defendant and required a reversal.

LAW.

(1)

WHETHER A PERSON WHO IS TO BE A WITNESS SHOULD SIT AS A PETIT JUROR, IS A QUESTION ADDRESSED TO THE SOUND DISCRETION OF THE TRIAL COURT.

After the jury was empanelled but before they

were sworn, the Prosecutor stated that Juror No. 1 was the Assessor of Roselle Park Borough (in which municipality the Defendant was the Tax Collector) and that the said juror was also under subpoena by the State, and challenged the juror for cause, (Case, page 20 lines 10-20).

The juror was sworn on his voir dire and admitted these facts (Case page 20 line 40) (also Case page 21 lines 10). The trial court sustained the challenge over objection by Defendant's Counsel.

It was the ancient doctrine that jurors were to render their verdict on facts within their personal knowledge, and not on the evidence in court; so the jurors were taken from the vicinage, as they were supposed to know more about the material facts in the case. The modern doctrine is that it is safer to have an independent medium for communicating the facts to the jury; and so it is the witness, and not the juryman that is now required to have personal knowledge of the fact. Where the juror has such knowledge of material facts as will tend to bias his opinion, he is incompetent to sit in the case. This rule has been asserted even where the juror swears that he is unbiased. In the application of this rule it seems, therefore, to be a question addressed to the sound discretion of the court, and, if the inference is strong or the presumption great, that the knowledge on the part of the juror is such as will affect the verdict, a challenge for cause should be sustained. This rule has been applied in the following cases:

Commander vs. State
60 Ala. 1
State vs. Barber
113 N. Car 711
Com. vs. Joliffe
7 Watts (Pa.) 585
Chess vs. Chess
1 P. & W. (Pa.) 32.

There is no question that as an abstract legal proposition a juror can be a witness, and that he may be called from the jury box to testify without disqualifying him as a juror, but where the fact is called to the trial court's attention prior to the juror being sworn, modern practice makes it entirely discretionary with the trial court as to whether the juror should be excused.

"A witness summoned by the prisoner should not sit as a juror to try him, being probably biassed in his favor." Bishop's New Criminal Procedure Vol. 1, page 524, Section 902.

"All evidence must by the modern practice be delivered in open court; and one juror's statement to the rest, of what he knows, will if acted on furnish ground for a new trial." Bishop's New Criminal Procedure, Vol. 1, page 626, Section 998, paragraph 3.

"One who is to be a witness ought properly not to sit as a grand or petit juror, though summoned therefore. But his violating this rule does not deprive the parties of his evidence; he may give it in open court, like any other witness, yet not privately in the jury room." Bishop's New Criminal Procedure, Vol. 1, page 706, Section 1146.

The official relations of the assessor and tax collector of any municipality are necessarily very close, as their respective duties often bring them in contact with one another and many times one is called on by the other to assist. The trial court having this in mind sustained the challenge.

The juror Brown was also subpoened by the Defendant (Case, page 112, line 40, and Case, page 113, lines 1-3) which fact he withheld from the Prosecutor and trial court when he was examined on his voir dire.

He not only was a witness for the Defendant but when testifying on behalf of the Defense, clearly showed that he was biassed by attempting to dis-

credit the testimony of one of the State's principle witnesses, by the name of Hahn, (Case, page 285, lines 10-40) in fact his entire testimony indicated that it would have been impossible for him to have rendered a just and fair verdict. He was under obligation to the Defendant for the reason that the Defendant did not advertise or sell Brown's property consisting of several tracts of land, as he was required to by law, although Brown had not paid any taxes on said pieces of property for a period of three years. See Case, page 290, lines 20-40, which read as follows:

Q. You own some property in Roselle, yourself, don't you?

A. Yes, Sir.

Q. Own the home you live in? A. Yes, sir.

Q. And own another lot there? A. Yes, sir.

Q. Did not pay any taxes on this property three years, did you? A. For a year?

Q. Three years. A. Yes, sir.

Q. Isn't it a fact that you owe three years' taxes on Block 19, Lots 15½ and 16? A. Yes, sir.

Q. You owed three years' taxes on them. A. Yes, sir.

Q. At one time? You owed for 1916, '16, '17, didn't you?

A. Yes, sir; I think I did.

Q. Was your property ever sold for taxes?

A. No, sir.

Q. You owned another lot in the Borough of Roselle Park, Block 19, Lot 41? A. Yes, sir; I bought it for taxes.

Q. And owed three years' taxes on that, didn't you? A. I guess I did.

Q. Was that ever sold for taxes after you owned it? A. No, sir.

It is therefore submitted that the trial court was

justified for the many reasons above given in excusing the juror Brown from the panel.

(2)

THE ACTION OF THE TRIAL COURT WAS NOT PREJUDICIAL TO THE DEFENDANT IN ANY WAY, AND IF ERROR WAS COMMITTED IT WAS HARMLESS.

The Proviso in Section 136 of the Criminal Procedure Act, Laws 1898, page 915 reads as follows:

"No judgment given upon any indictment shall be reversed for any imperfection, omission, defect in, or lack of form, or for any error except such as shall or may have prejudiced the defendant in maintaining his defense upon the merits."

The defendant in a criminal action acquires no vested right to have a particular member of the jury panel sit upon the trial of his case until the juror has been accepted and sworn, unless it can be shown that an objectionable juror was forced upon the defendant after he had exhausted his peremptory challenges. The most that this defendant had a right to, was a trial by a fair and impartial jury and nothing more. The record does not show that he was deprived of that right in any manner. He accepted the jury which tried the case and it must be taken as an undisputed fact (for there is nothing to the contrary in the record) that the jury were competent, qualified and satisfactory to the defendant.

There is nothing whatsoever in the record to indicate that the juror who took the place made vacant by the juror Brown, was incompetent or otherwise objectionable to the defendant, on the contrary the defendant must have been satisfied as he was in no way precluded from challenging said juror or any other member of the panel inasmuch as when the jury was finally accepted and sworn the defendant as the record shows (Case, page 21, lines 30-40) had

only exhausted two of his peremptory challenges, and as appears by the record the defendant had no occasion to challenge any juror for cause or to examine any juror with a view to use a peremptory challenge.

It cannot be urged by the defendant that the trial court's action in sustaining the challenge for cause, gave the State a greater number of challenges than it was entitled to, for the reason that the State only exhausted two of its peremptory challenges when the jury was finally accepted and sworn (Case, page 21, lines 30-40.).

"An error committed on trial of an indictment, which does not prejudice the defendant in maintaining his defense upon the merits, will not justify the reversal of his conviction."

Bodee vs. State 28 Vr. page 140.

"A judgment in a criminal case will not be reversed for any error except such as may have prejudiced the defendant in maintaining his defence upon the merits."

State vs. Littman et als. 86 N. J. L., page 453.

The Supreme Court reversed this conviction on authority of the case of State vs. Patterson 48, N. J. L., page 381, decided by the Supreme Court in 1886. There is a great distinction between the two cases, viz:

The most serious error in the Patterson Case was in the trial courts overruling the challenge of the defendant to the array, because the general panel of jurors was not drawn in the presence of a lawful court, (See page 389, Section 2, of State vs. Patterson).

There were four challenges sustained by the trial court in the Patterson case and the opinion does not disclose whether the defendant had exhausted his peremptory challenges or not, nor do any of the records in the Supreme Court Clerk's Office give any information along that line.

It is questionable whether the Patterson Case would have been reversed if the general panel of jurors had been drawn by a legally constituted court, because the question of whether the challenges to the favor being sustained, prejudiced the defendant in maintaining his defense, was not argued, presented or conisdered in that case.

It is generally held that where the defendant has not exhausted his peremptory challenges, it will not be presumed that he was prejudiced in the trial court erroneously allowing or refusing a challenge, and many authorities hold that even if his peremptory challenges have exhausted, the defendant would be obliged to show that an objectionable juror had been put upon his case, before a reversal would be allowed.

"It is conceded generally that where it does not affirmatively appear on the record that a party exhausted his peremptory challenges at the trial, the appellate court will not presume that he was prejudiced by the court's erroneous disallowance of his challenge for cause and will not grant a reversal."

Richards vs. U. S. 175 Fed. 911, 99 C. C. A. 401; Simpson vs. U. S. 184 Fed. 817,107, 107 C. C. A. 89.

"The erroneous overruling of a good challenge for cause, thereby compelling the use of a peremptory challenge, is not prejudicial error where the challenger is not thereby compelled to accept an objectionable juror but, after the peremptory challenges are exhausted and eleven jurors obtained, accepts the last juror without question as to his qualifications."

State vs. Megorden 49, Ore. page 259.

"A defendant who has not exhausted his peremptory challenges may not complain because of the refusal of the court to stand aside a juror related to the prosecuting witnesses."

State vs. Hilton. 87 S. Car. 434.

"Even though the court errs in denying a chal-

lenge of a juror for cause, if the complaining party has peremptory challenges remaining, the peremptory challenging of the same juror cures the error, unless the party was thereby forced to exhaust its peremptory challenges, and was deprived of the substantial right to use the challenge on some other juror."

Burch vs. Southern Pacific 32 Nev. p. 75.

"Can a defendant, who has not exhausted his peremptory challenges, object in error to the action of the court below in deciding against him a challenge for favor? There is good authority for holding that in ordinary cases he can not. He is bound, it is argued, if he objects to the juror, and his objection is overruled by the court to challenge such juror peremptorily, supposing the case ultimately shows that he has challenges to spare. But if it appear that the defendant was misled by the action of the court, or that he was in any way excluded from making a peremptory challenge of the juror in question, then he should be allowed to review the decision in error. And we may also hold that where the defendant peremptorily challenges the juror after admission by the court, without exhausting his peremptory challenges, no error lies."

Wharton's Criminal Procedure 10th Ed. Vol. 3 p. 2060 Section 1628.

In the case of Leaptrot vs. State, 40 Southern Rep. 616, the same question came before the Supreme Court of Florida and the Court said:

"It is not a sufficient ground of exception to the ruling of a trial court, sustaining the challenge of the State to a juror that a defendant was thereby after exhausting his challenges, compelled to accept another juror, to whom he objected, because of this ruling of the Court, when it does not appear that the juror that was forced upon him, was not in every way competent, qualified and unbiased, and when no injury is shown."

"It is enough that it appears that the case has been tried by an impartial jury. 1 Thompson on Trials, Sec. 120."

In the case of Ochs and others vs. People, (Illinois Supreme Court) 16, Northeastern Report at page 665, in which case it appears, a discharge by the Court of three jurors **at the instance of the State** was assigned as error, after they had been accepted and sworn, the Court said:

"In Spies vs. People, (12 Northeastern report 865) it was recognized that any error with regards to challenges in the impanelling of a jury, should be disregarded, **unless an objectionable jury had been forced upon the defendant after the exhaustion of his peremptory challenges.** The **same principle** would seem to apply **here,** though the particular error complained of was different. It does not appear that the defendant's **peremptory challenges** were exhausted."

In the Anarchists' Case (Spies et. als., vs. People, Illinois Supreme Court) 12 Northeastern Report at page 989, the Court said:

"It is claimed that inasmuch as the defendants exhautsed all their peremptory challenges before the panel was finally completed, the action of the Court with regard to these particular jurors will be considered, and, if erroneous, such action is good ground of reversal. We think it must be made to appear that an objectionable juror had been put upon the defendants after they had exhausted their peremptory challenges. Unless objection is shown to one or more of the jurors, who tried the case, the antecedent ruling of the Court, upon the competentcy or incompetentcy of jurors, who have been challenged or set aside, will not be inquired into in this Court, Holt vs. State, 9 Tex. App. 781.

We cannot reverse this judgment for errors committed in the lower Court in overruling challenges for cause to jurors even though defendants ex-

hausted their peremptory challenges, **unless it is further shown that an objectionable juror was forced upon them and sat upon the case, after they had exhausted their peremptory challenges. This doctrine is ably discussed in Loggins vs. State, 12 Tex. App. 65.**

We think the reasoning in that case is **sound** and **answers** the **objection** here made."

In Stephenson vs. State, (Supreme Court of Indiana) 11 Northeastern Report 360, the State's Attorney challenged for cause, and the Court sustained the challenge, defendant objected and excepted. The juror's examination did not establish the cause, but the Court said:

"There is nothing in the record from which we can know or infer that appellant was injured by the discharge of Price, unless we resort to speculation, and assume that the juror called to fill the place made vacant by his discharge, was objectionable to appellant, and that, to let him off the jury, he was compelled to exhaust one of his peremptory challenges, or that he was compelled to leave him on the jury, because his peremptory challenges had been exhausted. We do not think that in a case like this, we should indulge in such assumption for the purpose of overthrowing the judgment."

"Appellant had no right to demand that Price or any other person should sit as a juror in the case, unless he was entirely free to act with impartiality both as to the evidence and as to the law. As the record shows, nothing to the contrary, this Court should presume that the juror called in the place of Price, was impartial and in every way competent. More than this, appellant has no right to ask, indeed, for aught that is made to appear by the record the juror called in the place of Price, was in every way satisfactory to appellant. The case here is different from that of Brown vs. State, 70 Ind. 576, where the records show that the trial

court improperly refused to discharge a juror for cause and that in order to protect himself, the defendant was compelled to exhaust one of his peremptory challenges."

If the trial court had excused the juror Brown of its own motion, before his name had been drawn, feeling that Brown was not a proper juror, as no doubt it did feel, could it be said that the defendant had suffered any manifest wrong or injury and would such an act of the trial court in the exercise of its duty deprive the defendant of a trial by a fair and impartial jury.

In the case of State vs. Lang, 75 N. J. L. p 6 where a juror after being examined on his voir dire was excused because he was a member of the National Guard the Court said:

"Matters of this kind arising during the course of the trial must, necessarily, be left largely to the discretion of the trial judge, and, unless it be made plain that he has abused his discretion, and that the defendant may have suffered injury thereby, the propriety of his action cannot be challenged upon review."

The trial of this case occupied a period of four days at a great expense to the State by reason of the expert accountants who audited the defendants books being in constant attendance. The Supreme Court held that there was no error during the actual trial and in the last paragraph of its opinion stated:

"As the case must go back to retrial we deem it proper to say that we have examined each of the other assignments of error which have been argued by counsel and find them to be without merit. They do not, any of them, as we think, present questions the solutions of which is sufficiently doubtful to justify particular discussion by the court."

It is respectfully submitted that the Defendant

in-Error suffered no manifest wrong or injury and that the judgment of the Supreme Court should be reversed and annulled.

Walter L. Hetfield Jr.
Prosecutor of the Pleas.
Attorney for the Plaintiff-in-Error
and of Counsel.

6 5 JUN.T. 1920

Arthur W. Cross, Law Printer, 243 Market Street, Newark, N. J.

New Jersey Court of Errors and Appeals

STATE OF NEW JERSEY, *Plaintiff-in-Error,* *vs.* HARRY F. LANGHANS, *Defendant-in-Error.*	*On Writ of Error.*

BRIEF FOR DEFENDANT-IN-ERROR.

The defendant-in-error, Harry F. Langhans, was convicted upon five indictments, tried together, in the Union County Court of Quarter Sessions. He was charged in each indictment with the embezzlement of money received by him as the Collector of the Borough of Roselle Park.

The Supreme Court reversed the conviction in an opinion to be found on page 7a of the state of the case.

Only one assignment of error is discussed in the opinion reversing the judgment of conviction and upon that assignment alone the Prosecutor of the Pleas bases his argument in this Court. (Case, page 4a.)

POINT 1.

The Supreme Court properly reversed the conviction. It correctly found that the Trial Court erred, to the prejudice and injury of the defendant-in-error, by sustaining the challenge of the Prosecutor of the Pleas to the juror Benjamin W. Brown.

Upon the trial of this case below, after the jury had been empanelled and before they were

sworn, the Prosecutor of the Pleas objected to juror No. 1, Benjamin W. Brown, who was occupying the foreman's seat in the jury box. The Prosecutor made the following statement, found on page 20, line 15, of the state of the case:

> "*Mr. Hetfield.* If the Court please, juror No. 1 is under a subpoena by the State. He was the Assessor of Roselle Park Borough, and I challenge him for cause for that reason.
>
> *Mr. David.* I cannot see any ground for challenge for cause, if your Honor please; the fact that he is a witness for the State. We do not object to him.
>
> *The Court.* I think I will sustain the challenge.
>
> *Mr. David.* I ask an exception.
>
> *Mr. Hetfield.* I will call the juror on the stand and have him sworn in due form. I ask the jury be sworn."

After which the juror was sworn and examined on his *voir dire* (Case, p. 20, l. 36), as follows:

> "*Direct examination* by Mr. Hetfield.
>
> Q Mr. Brown, where do you reside? A No. 427 Faitoute avenue, Roselle Park.
>
> Q And do you hold any official position in the Borough of Roselle at the present time? A Yes; tax assessor.
>
> Q How long have you been tax assessor in the Borough of Roselle Park? A This is my third term, and I think this is my seventh year.
>
> Q And are you under subpoena on behalf of the State to testify at this trial? A Yes, sir.

Mr. Hetfield. That is all, your Honor.

The Court. Have you any questions?

Mr. David. Oh, yes.

Cross examination by Mr. David.

Q Mr. Brown, will the fact that you are an official in the Borough of Roselle Park interfere with your giving a fair verdict as a juror, based on the evidence in the case? A No, sir.

Mr. David. That is all.

Mr. Hetfield. My ground was we cannot use a juror as a witness.

The Court. Yes, I think that ground is good; I sustain the challenge.

Mr David. I ask an exception, your Honor.

The Court. Yes.

Exception was taken and allowed and sealed accordingly." (Case, p. 21, l. 30.)

The juror was not challenged peremptorily and the challenge must rest upon the ground interposed as being "for cause"; neither principal cause nor favor was stated in the challenge and therefore it was not *legally* interposed.

Drake v. *State,* 53 N. J. L. 23;
State v. *Spencer,* 21 N. J. L. 196.

And in *O'Donnell* v. *Wiler,* 72 N. J. L. 142, the Court said:

"It has always been considered that a challenge must contain an allegation of the grounds of the challenge. A mere statement, 'I challenge this juror to the favor,' is not sufficient. The ground of the challenge must be stated, that the Court may see that what is alleged as a challenge to the favor would constitute a good ground for sustaining such a challenge if it were

established by the proof. A challenge to the favor, for instance, 'because the juror is a neighbor,' is not a legal challenge, and need not be tried, because, if proven, it would not avail for such a cause. Jones *v.* Butterworth, Penn. 456."

No person was disqualified as a juror under the common law because he had been summoned as a witness. This is a well-recognized principle of law and applicable in criminal as well as civil cases and well established in this State.

In *State* v. *Spencer* (*supra*) the Court stated:

"Challenges *propter affectum* are of two kinds—principal challenges, to be tried by the Court, and challenges to the favor, to be tried and decided by triers.

A principal challenge *propter affectum* is founded, amongst other things, on the fact that the juror is related, or of kin or affinity to one of the parties, within the ninth degree; or that he has given a verdict in the same cause or on the same matter; or that he has declared his opinion of the case beforehand.

Challenges to the favor are grounded on some facts or circumstances, showing a probability that the juror is favorable to one party or the other, but not amounting to a ground of principal challenge.

All challenges to the polls, either principal or to the favor, may be made *ore tenus,* but must be distinctly or specifically made before they are tried, so that the Court can see what is the legal character of the challenge, and determine by what forum it is to to be tried.

I have said that it is a ground of principal challenge that a juror has declared his opinion of the case beforehand. In order to support such a challenge, it must appear that the opinion expressed was out of ill-will or malice towards the party. The leading authority on this subject in modern

times is Sergeant Hawkins, who, in his Treatise on Pleas of the Crown (b. 2, c. 43, paragraph 28), says: 'It hath been allowed a good cause of challenge, on the part of the prisoner, that the juror hath declared his opinion beforehand that the party is guilty, or will be hanged, or the like. Yet it has been adjudged, that if it shall appear that the juror made such declaration from his knowledge of the cause, and not out of any ill-will to the party, it is no cause of challenge'; and for these positions the learned writer cites a large number of cases which show beyond doubt such is the law.

It has been supposed that an opinion of guilt founded upon newspaper reports, or other information, or personal knowledge, disqualifies a man from being a juror. But this is not so. It has been solemnly decided by our own Supreme Court in 'Mann *v.* Glover,' 2 Green. 198 (a), that a hypothetical opinion founded on the supposition that the facts detailed are true, is no cause of challenge. And I have no hesitation in saying that a bystander who witnesses a homicide, or any other breach of the peace, is a perfectly competent juror, as much so as a witness to a bond or other contract between private parties would be on a trial concerning such bond or contract. It is a common occurrence both in civil and criminal causes, to see jurors on the panel called as witnesses to prove some material facts in their knowledge relating to the matter in question.

A declaration of opinion to disqualify a juror, therefore, must be such a one as implies malice or ill-will against the prisoner, thereby showing that the person challenged does not stand indifferent between the State and him. This is the uniform language of the books and cases which are of authority under our constitution, as well as of the English courts up to the present time.

> As to the mode of proving a challenge, the law of evidence is the same as in other cases. Proof may be made by records, papers, or witnesses, either to support the challenge, or to disprove it. The juror himself may be examined as to his statutory qualifications, or to any other matter not going to his dishonor or discredit.
>
> But it has been repeatedly decided that it does go to his discredit to ask him if he has formed or expressed an opinion on the matter in issue, or that the prisoner is guilty. For, as this is no ground of challenge unless expressed in such a manner as to evince malice or ill-will towards the prisoner, it would be great injustice to the juror, and a legal impropriety which the court should not tolerate, to compel him, by his own testimony, to convict himself of what the law deems disreputable conduct. (4 B. & A. 471.)''

The fact that the juror had been subpoenaed and was the Assessor of the Borough of Roselle Park did not disqualify him.

State v. *Rickey,* 10 N. J. L. 83.

It surely did not disqualify him "for cause." There was no interest on his part as the Borough Assessor which would tend to preclude him from sitting as a juror to try an issue between the State and the accused. In the Rickey case (*supra*) it was held that one of the grand jurors, who was a stockholder in a bank from which the defendant was alleged to have embezzled money, was not disqualified from serving as such grand juror. So the juror in the case at bar could have testified to such facts as he knew and still competently pass upon the issue presented with his fellow jurors.

This Court, in the case of *Long Dock Co.* v. *State Board of Assessors,* 86 N. J. L., at page 599, states:

> "The case is analogous to cases where jury-men may be examined as witnesses to facts but are not to be examined as to the mental processes by which they draw inferences from those facts and arrive at a verdict. There was indeed a time in the history of trial by jury when jurors were allowed to avail themselves of one another's knowledge without disclosing it in the open; but that was at a time when the jurors were still witnesses and not triers. Prof. Thayer deals with the question in his Preliminary Treatise, page 168, and an interesting history is to be found in Wigmore, section 1800. In 1650, it was laid down that juror ought to state publicly in court on oath his information and not give it in private to his companions. Bennett *v.* Hartford, Style 233, cited in Thayer, 174. Blackstone (3 Bl. Com. 375) refers to the same case as having first introductd the rule 'which now universally obtains that if a *juror* knows anything of the matter in issue, he may be sworn as a witness and give his evidence publicly in court.' "

This rule is laid down in the first volume of our law reports, *Anderson* v. *Barnes,* 1 N. J. Law 203, and is incorporated in section 158 of the Practice Act (Comp. Stat., p. 4103), it was included in the Revision of 1874, in section 183. The re-arrangement of statutes, in a general revision of the laws, does not usually change or alter their signification.

Pomeroy v. *Mills,* 37 N. J. Eq., p. 578.

The Supreme Court properly concludes in its opinion (Case, p. 8a, l. 11) as follows:

> "And, so, in the absence of anything indicating a contrary intent it is not to be

> considered that it was the purpose of the legislature in transferring the provision of the act of 1797, to the Practice Act to abrogate the common law principle, so far as it applied to criminal cases and to limit it thereafter to civil litigation."

The learned Prosecutor of the Pleas argues that the defendant-in-error suffered no manifest injury by reason of the Trial Court's error in allowing the challenge, but it has been settled in New Jersey and it is the law laid down in *Paterson* v. *State,* 48 N. J. L., pp. 381-389, that,

> "The decision of the judge is the subject of exception only when he makes a mistake of principle in determining whether the challenge shall prevail."

It was clearly established in that case that such error is injurious to the defendant and requires a reversal of the judgment below.

For the reasons above set forth it is respectfully submitted that the judgment of the Supreme Court, reversing the judgment of conviction of the defendant-in-error, based upon the law as it exists in this State, should be affirmed.

J. VICTOR D'ALOIA,
Attorney for the Defendant-in-Error.

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Writ.

NEW JERSEY, ss.:

THE STATE OF NEW JERSEY
to the Chief Justice and other
Justices of our Supreme
Court of Judicature.

(Seal)

Greeting

FORASMUCH as in the record and proceedings, and also in the giving of judgment, in a certain plaint, and which was in our said Supreme Court of Judicature, before you, between The State of New Jersey, Defendant-in-Error, and Harry F. Langhans, Plaintiff-in-Error, manifest error hath intervened to the great damage of the said Defendant, the State of New Jersey, as it is said: We being willing that the error, if any there be, should in due manner be corrected, and full and speedy justice done to the parties aforesaid in this behalf; DO COMMAND YOU, that if judgment be thereupon given and confirmed, then you distinctly and openly send, under your seal, the record and proceedings aforesaid, with all things touching the same, to our Judges of our Court of Errors and Appeals in the last resort in all causes, at Trenton, on the First Tuesday of June, next, together with this writ, that the record and proceedings aforesaid, being inspected, we may cause to be further done thereupon, for correcting that error, what of right and according to the law and custom of the State of New Jersey, ought to be done.

WITNESS, our Chancellor and President of our said Court of Errors and Appeals, at Trenton, aforesaid, the Eighth Day of May, A. D. One Thousand, Nine Hundred and Twenty.

THOMAS F. MARTIN,
Clerk.

WALTER L. HETFIELD, Jr.,
Attorney and Prosecutor of the
Pleas of Union County.

The answer of the Justices of the Supreme Court of the State of New Jersey within named. The record and proceedings whereof mention is within made, with all things touching and concerning the same, we do certify to the Court of Errors and Appeals of said State, in a certain schedule to this writ annexed, as within we are commanded.

WM. S. GUMMERE,
C. J.

Order of Reversal.

New Jersey Supreme Court

February Term, 1920.

STATE OF NEW JERSEY, Defendant-in-Error. vs. HARRY F. LANGHANS, Plaintiff-in-Error.	**In Error. Order of Reversal of Judgment.**

This cause having been duly argued at the November Term, 1919, of this Court by A. J. David, of counsel for the Plaintiff-in-Error, and Walter L. Hetfield, Jr., of counsel for the Defendant-in-Error, and the Court having inspected the record, judgment and sentence below, and considered the causes assigned for error:

It is thereupon ordered that the judgment and sentence of the said Court of Quarter Sessions of the County of Union, be in all things reversed, set aside and for nothing holden; and that the record and proceedings be remitted to the said Court of Quarter Sessions of the County of Union, to be proceeded with in accordance with this judgment, and the practice of said court.
Entered May 8, 1920.

On motion of

J. VICTOR D'ALOIA,
Substituted Atty. of Plaintiff-in-Error.

Assignment of Errors.

New Jersey Court of Errors and Appeals

STATE OF NEW JERSEY, Plaintiff-in-Error, vs. HARRY F. LANGHANS, Defendant-in-Error.	In Error. Assignment of Errors.

AFTERWARDS in the Court of Errors and Appeals in the last resort in all cases, comes the State of New Jersey, by Walter L. Hetfield, Jr., Prosecutor of the Pleas of the County of Union, and says that in the record and proceedings aforesaid, and also in the giving judgment aforesaid, there is manifest error in this, to wit: That by the record aforesaid, it appears that the judgment in form aforesaid was given for the said Harry F. Langhans, against the said State of New Jersey, whereas, by the law of the land, judgment ought to have been given for the said The State of New Jersey against the said Harry F. Langhans.

There is also error in this, to wit: That, by the record aforesaid, it appears that the said Judge before whom the trial of the issue joined between the parties was had, sustained a challenge for cause interposed by the Prosecutor of the Pleas during the drawing of the Jury. When the name of the juror was drawn from the box, the Prosecutor stated to the Court that the juror was the Assessor of the Borough of Roselle Park and was under subpoena by the State, and then said, "I challenge him for cause for that reason." Counsel for the Defendant then contended that the challenge should not be sustained because the fact stated showed no legal ground for excluding the juror, the Court thereupon ruled that the challenge was good; the Supreme

Court decided that the trial court was in error and such an error was injurious to the Defendant and required a reversal.

And the said The State of New Jersey prays that the judgment aforesaid may be reversed and annulled and altogether held for nothing, and that the said The State of New Jersey may be restored to all things which it hath lost by occasion of the said judgment, etc.

WALTER L. HETFIELD, Jr.,
Prosecutor of the Pleas of the
County of Union.

Joinder in Error.

New Jersey Court of Errors and Appeals

STATE OF NEW JERSEY, Plaintiff-in-Error, against HARRY F. LANGHANS, Defendant-in-Error.	In Error. Joinder in Error.

And hereupon, afterwards, to wit: on the 10th day of May, A. D. Nineteen Hundred and Twenty, the said Harry F. Langhans, the Defendant-in-Error, comes into Court and says, that there is no error, either in the record and proceedings aforesaid, or in giving judgment aforesaid, and he prays here that the Court here may proceed to examine as well the record and proceedings aforesaid as the matters aforesaid assigned for error and that the judgment aforesaid, in manner aforesaid, given, may, in all things be affirmed, etc.

J. VICTOR D'ALOIA,
Atty. for Defendant-in-Error.

Opinion.

GUMMERE, C. J.

The plaintiff in error was convicted upon an indictment charging him with the embezzlement of moneys of the Borough of Roselle Park, alleged to have been received by him as collector of that borough.

The principal assignment of error is directed at the action of the trial court in sustaining a challenge for cause interposed by the Prosecutor of the Pleas during the drawing of the jury. The juror was Benjamin W. Brown, and when his name was drawn from the box the Prosecutor stated to the Court that he was the assessor of the Borough of Roselle Park, and was under subpoena by the State, and then said, "I challenge him for cause for that reason." Counsel for the defendant then contended that the challenge should not be sustained, because the fact stated showed no legal ground for excluding the juror. The Prosecutor replied, "My ground that we cannot use a juror as a witness." The Court thereupon ruled that the challenge was good for the ground stated. An exception was thereupon asked and allowed.

Under the common law of England a person was not disqualified as a juror because he had been summond as a witness in the cause. And this principle of the law was recognized as being applicable in criminal as well as in civil cases. **Rex vs. Rosser, 7 Car. & Payne,** p. 648. The rule in New Jersey is that established by the common law. In the case of **State vs. Spencer,** 21 N. J. L., p. 198-199, Chief Justice Hornblower declared that "A bystander who witnesses a homicide, or any other breach of the peace, is a perfectly competent juror, as much so as a witness to a bond, or other contract between private parties, would be on a trial concerning such bond or contract. It is a common occurrence both in civil and criminal cases to see jurors on the panel called as witnesses to prove some material facts in their knowledge relating to the matter in question." The existence of this principle received early recognition by our legislature. In 1797, by the 19th section of "An Act relative to juries and verdicts," (Paterson's Laws, p. 261), the matter was regulated by a legislative declaration that "Jurors who know

anything relating to the point in issue shall during trial disclose the same in open court" if called as witnesses; and that enactment has remained upon the statute book continuously until the present time. It is true that in the Revision of 1874 it was transferred to the Practice Act, and became section 183 thereof, but such change of position in a general revision of the laws does not alter its significance. **Pomeroy vs. Mills, 37 N. J. Eq., p. 578.** Much less does such a change operate to repeal the statutory provision, **pro tanto.** And, so, in the absence of anything indicating a contrary intent it is not to be considered that it was the purpose of the legislature in transferring the provision of the act of 1797, to the Practice Act to abrogate the common law principle, so far as it applied to criminal cases, and to limit it thereafter to civil litigation.

We conclude, therefore, that the trial court was in error in sustaining the challenge interposed by the Prosecutor of the Pleas. This Court in the case of **Patterson vs. State, 48 N. J. L., pp. 381, 389-390,** declared such an error to be injurious to the defendant and to require a reversal of the judgment; and that declaration is binding on this court.

As the case must go back for retrial we deem it proper to say that we have examined each of the other assignments of error which have been argued by counsel and find them to be without merit. They do not, any of them, as we think, present questions the solution of which is sufficiently doubtful to justify particular discussion by the court.

The judgment under review will be reversed.

NEW JERSEY SUPREME COURT.

NOV. T. 1919.

The State of New Jersey.

vs.

Harry F. Langhans.

Error to Union Quarter Sessions.

Per Curiam.

These four cases were consolidated with number 20 of the November Term for the purpose of trial, there was a conviction in each one.

For the reason stated in the opinion in number 20 the convictions under review will be reversed.

Writ of Error.

NEW JERSEY, ss. THE STATE OF NEW JERSEY to Carlton B. Pierce, Esquire, Judge of our Court of Common Pleas of the County of Union, constituting the Court of Quarter Sessions of said County.

[SEAL]

GREETING: Because in the record and proceedings, and also in the giving of judgment upon a certain indictment against HARRY F. LANGHANS, late of the Borough of Roselle Park, in the County of Union, for embezzlement. *Pro ut* the said indictment and counts therein, whereof he hath been indicted and is, therefore, before you convicted by a certain jury of the County of Union, taken between the State of New Jersey, and the said Harry F. Langhans, as is said, manifest error hath intervened to the great damage of the said Harry F. Langhans, as from his complaint, we have received information, we being willing in his behalf to correct the error in due manner, if any there shall be, and that speedy justice be done unto him, the said Harry F. Langhans, command you that if judgment be therein given, then that you distinctly and openly send under your seal the record and proceedings aforesaid, with all things touching the same, to our Supreme Court of Judicature, to be held at the City of Trenton, on the third day of April next, together with this writ, that the record and proceedings aforesaid being inspected, we shall further cause to be done thereupon, for correcting that error, what of right and according

to the laws and customs of New Jersey ought to be done.

WITNESS Honorable William S. Gummere, Chief Justice of our Supreme Court at Trenton aforesaid, this 14th day of March, 1919.

ENOCH L. JOHNSON,
Clerk.

ABE J. DAVID,
Attorney for plaintiff in error.

A true copy,
ENOCH L. JOHNSON,
Clerk.

Return to Writ.

The answer of Carlton B. Pierce, Esquire, Judge of the Court of Common Pleas, constituting the Court of Quarter Sessions, of the County of Union, within named.

In obedience to the command of this writ, the record and proceedings of the plea whereof mention is within named, with all things touching and concerning the same to our Supreme Court of Judicature, to be held at the City of Trenton, within specified, at the time and place within mentioned, I, the Judge of the Court of Common Pleas, constituting the Court of Quarter Sessions, of the County of Union, within mentioned under my seal and hereunto annexed, send as within I am commanded, as appears by the schedule hereto annexed.

C. B. PIERCE (Seal)
Judge of the Court of Common Pleas constituting the Court of Quarter Sessions, of the County of Union.

The execution of this writ appears by the Schedule hereto annexed.

IN TESTIMONY WHEREOF, I, William B. Martin, Clerk of the County of Union and of the Court of Common Pleas and of the Court of Quarter Sessions, in and for said County, have hereunto subscribed my name, this 28th day of March, A. D. 1919.

(SEAL)

WM. B. MARTIN,
Clerk.

Return to Writ.

(Endorsement.)

Indictment No. 39—New Jersey Supreme Court —The State of New Jersey, Defendant in error, v. Harry F. Langhans, Plaintiff in error—Writ of Error—Abe J. David, Atty. of Pltff. in error, 215 Broad Street, Elizabeth, N. J.—Writ returnable Apr. 3, 1919.

Stipulations.

STATE OF NEW JERSEY

vs.

HARRY F. LANGHANS.

It is hereby stipulated and agreed between the Prosecutor of the Pleas, representing the State of New Jersey, and the Defendant that the following facts are admitted without formal proof, viz:

FIRST: The Defendant consents and agrees that the five Indictments returned by the Grand Jury against the said defendant for the May Term, 1918, be tried at one and the same time before the same jury.

SECOND: That the Borough of Roselle Park is an incorporated Borough and was incorporated in 1901.

THIRD: That the Defendant was Collector of Taxes of said Borough of Roselle Park duly elected and qualified as such to act and did act from January 1st, 1915, to May 21st, 1918, excepting as mentioned in Paragraph Seven.

FOURTH: On May 21st, 1918, Defendant ceased to act as Collector at his own suggestion in accordance with the terms of a certain letter written by said Defendant to the Mayor and Council of the Borough of Roselle Park, which letter is to be offered in evidence.

FIFTH: That the Defendant's duties as Collector were to receive monies from Taxes, Assessments, Loans and other sources due to the Borough of Roselle Park and deposit said monies when received in the designated depositories of the Borough of Roselle Park.

SIXTH: That the designated legal depositories of the Borough of Roselle Park were the First National Bank of Roselle and the National State Bank of Elizabeth.

SEVENTH: That the Tax Duplicates for 1912, 1913, 1914, 1915, 1916 and 1917 and the Assessment Ledgers and Cash Books for those periods are the Statutory Books of the Tax Collector and that Defendant had entire charge of same from January 1st, 1915, to March 2nd, 1918, excepting that during the month of January, 1918, the Defendant did not act as Collector for the reason that he did not file a bond required by Statute until January 31st, 1918.

EIGHTH: That the said Tax Books mentioned in the Seventh Paragraph, were kept by the Defendant and in his custody during the period from January 1st, 1915, to March 2nd, 1918, excepting as stated in the Seventh Paragraph.

NINTH: No deposits were made by Defendant of Borough Monies excepting in the legal depositories mentioned in the Sixth Paragraph.

TENTH: It is further agreed that the Transcripts made up by the First National Bank of Roselle and National State Bank of Elizabeth, copies of which have been submitted to the Defendant, are full and complete record of said Banks of all deposits made on behalf of the Borough of Roselle Park by the Defendant in both of said Depositories from January 1st, 1915, to May 21st, 1918. The stipulation in this Paragraph shall not prevent this Defendant from making proof of any other or further deposits made by him in either of said banks.

Jan. 8, 1919.

ABE J. DAVID,
Atty. for deft. Harry T. Langhans.

WALTER L. HETFIELD, JR.,
Prosecutor.

(Endorsement.)

Union County Court of Quarter Sessions—The State of New Jersey vs. Harry F. Langhans—Stipulation—Filed Mar. 3, 1919.

Caption.

STATE OF NEW JERSEY, }
COUNTY OF UNION, } SS.:

BE IT REMEMBERED, That at the Court of Oyer and Terminer, holden at the City of Elizabeth, in and for the County of Union, on the first Tuesday of May, in the year of our Lord one thousand nine hundred and eighteen, before the Honorable James J. Bergen, one of the Justices of the Supreme Court of Judicature of the State of New Jersey, and the Honorable Carlton B. Pierce, Judge of the Court of Common Pleas in and for the County of Union, upon the oaths of

Frank N. B. Close
Robert J. Aljoe
Charles E. Bishop
George F. Brown
Walter Chandler
John W. Clift
Walter H. Forhwein
William W. Fairchild
Charles N. Fowler
George W. Frutchey
George F. Green
Richard Hahne
Francis Hammann
Francis Henderson
Frank J. Hubbard
William J. Husbands
Louis W. Kingsley
George L. Kirchgasner
Alfred C. Laggren
James A. Laurie
William H. Ryan
Harry C. Van Emburgh
Willard P. Whitlock,

good and lawful men of said County of Union, then and there sworn and charged to inquire on behalf of the State of New Jersey, in and for said County of Union, it is presented by at least twelve of said Jurors in the manner and form following, to wit:

The bills herewith presented are true bills.

FRANK N. B. CLOSE,
Foreman.

WALTER L. HETFIELD, JR.,
Prosecutor of the Pleas.

(Endorsement.)

Union Oyer and Terminer—May Term, A. D. 1918—Caption—Frank N. B. Close, Foreman—Walter L. Hetfield, Jr., Prosecutor of the Pleas—Filed June 5, 1918.

Indictment No. 39.

UNION OYER AND TERMINER.

May Term A. D., Nineteen hundred and eighteen.

UNION COUNTY, TO WIT:

THE GRAND INQUEST for the State of New Jersey, and for the body of the County of Union, upon their oath

PRESENT, That Harry F. Langhans, late of the Borough of Roselle Park in the said County of Union, on the thirty-first day of December, in the year of our Lord, one thousand nine hundred and fifteen at the Borough of Roselle Park in the said County of Union, and within the jurisdiction of this Court with force and arms he, the said Harry F. Langhans, being then and there the Collector of the Borough of Roselle Park, a municipal corporation of this State, and as such Collector being then and there a receiver of taxes and of moneys for and on behalf of the said Borough of Roselle Park, and as such Collector being then and there the servant and agent of the said Borough of Roselle Park, and being, as such servant and agent entrusted with the collection, receipt, care and custody of the moneys of the said Borough of Roselle Park, did then and there unlawfully and fraudulently take and embezzle and convert to his own

use a certain large sum of money, to wit: the sum of ten thousand, two hundred and forty-three dollars and twenty-six cents, he, the said Harry F. Langhans, having theretofore, to wit: on the said thirty-first day of December Nineteen hundred and fifteen, received the said sum of money as such Collector as aforesaid, for and on behalf of the said Borough of Roselle Park, as aforesaid, contrary to the form of the statute in such case made and provided and against the peace of this State, the government and dignity of the same.

WALTER L. HETFIELD, JR.,
Prosecutor of the Pleas.

WITNESSES:

(Endorsement.)

No. 39—Union Oyer and Terminer, May Term, A. D. 1918—Indictment for Embezzlement—The State vs. Harry F. Langhans—Walter L. Hetfield, Jr., Prosecutor of the Pleas—A True Bill—Frank N. B. Close, Foreman—Filed June 5, 1918.

Indictment No. 40.

UNION OYER AND TERMINER.

May Term A. D., Nineteen hundred and eighteen.

UNION COUNTY, TO WIT:

THE GRAND INQUEST for the State of New Jersey, and for the body of the County of Union, upon their oath

PRESENT, That Harry F. Langhans, late of the Borough of Roselle Park, in the said County of Union, on the thirtieth day of June, in the year of our Lord, one thousand nine hundred and sixteen, at the Borough of Roselle Park, in the said County of Union, and within the jurisdiction of this Court with force and arms he, the said Harry F. Langhans, being then and there the Collector of the Borough of Roselle Park, a municipal corporation of this State, and as such Collector being then and there a receiver of taxes and of moneys for and on behalf of the said Borough of Roselle Park, and as such Collector being then and there the servant and agent of the said Borough of Roselle Park, and being as such servant and agent entrusted with the collection, receipt, care and custody of the moneys of the said Borough of Roselle Park, did then and there unlawfully and fraudulently take and embezzle and convert to his own use a certain large sum of money, to wit: the sum of six hundred and sixty two dollars and twenty cents, he, the said Harry F. Langhans, having theretofore, to wit: on the said thirtieth day of June, Nineteen hundred and sixteen, received the said sum of money as such Collector as aforesaid, for and on behalf of the said Borough of Roselle Park, as aforesaid, contrary to the form of the statute in such case made and provided and

against the peace of this State, the government and dignity of the same.

WALTER L. HETFIELD, JR.,
Prosecutor of the Pleas.

WITNESSES:

(Endorsement.)

No. 40—Union Oyer and Terminer, May Term, A. D. 1918—Indictment for Embezzlement—The State vs. Harry F. Langhans—Walter L. Hetfield, Jr., Prosecutor of the Pleas—A True Bill—Frank N. B. Close, Foreman—Filed June 5, 1918.

Indictment No. 41.

UNION OYER AND TERMINER.

May Term A. D., Nineteen hundred and eighteen.

UNION COUNTY, TO WIT:

THE GRAND INQUEST for the State of New Jersey, and for the body of the County of Union, upon their oath

PRESENT, That Harry F. Langhans, late of the Borough of Roselle Park in the said County of Union, on the thirty-first day of December in the year of our Lord, one thousand nine hundred and sixteen at the Borough of Roselle Park in the said County of Union, and within the jurisdiction of this Court with force and arms, he, the said Harry

F. Langhans, being then and there the Collector of the Borough of Roselle Park, a municipal Corporation of this State, and as such Collector being then and there a receiver of taxes and of moneys for and on behalf of the said Borough of Roselle Park, and as such Collector being then and there the servant and agent of the said Borough of Roselle Park, and being, as such servant and agent entrusted with the collection, receipt, care and custody of the moneys of the said Borough of Roselle Park, did then and there unlawfully and fraudulently take and embezzle and convert to his own use a large sum of money, to wit: the sum of five thousand, two hundred thirty six dollars and eighty one cents, he, the said Harry F. Langhans, having theretofore, to wit: on the said thirty-first day of December, Nineteen hundred and sixteen, received the said sum of money as such Collector as aforesaid, for and on behalf of the said Borough of Roselle Park, as aforesaid, contrary to the form of the statute in such case made and provided and against the peace of this State, the government and dignity of the same.

WALTER L. HETFIELD, JR.,
Prosecutor of the Pleas.

WITNESSES:

(Endorsement.)

No. 41—Union Oyer and Terminer, May Term, A. D. 1918—Indictment for Embezzlement—The State vs. Harry F. Langhans—Walter L. Hetfield, Jr., Prosecutor of the Pleas—A True Bill—Frank N. B. Close, Foreman—Filed June 5, 1918.

Indictment No. 42.

UNION OYER AND TERMINER.

May Term A. D., Nineteen hundred and eighteen.

UNION COUNTY, TO WIT:

THE GRAND INQUEST for the State of New Jersey, and for the body of the County of Union, upon their oath

PRESENT, That Harry F. Langhans, late of the Borough of Roselle Park in the said County of Union, on the thirtieth day of June, in the year of our Lord, one thousand nine hundred and seventeen at the Borough of Roselle Park in the said County of Union, and within the jurisdiction of this Court with force and arms he, the said Harry F. Langhans, being then and there the Collector of the Borough of Roselle Park, a municipal corporation of this State, and as such Collector being then and there a receiver of taxes and of moneys for and on behalf of the said Borough of Roselle Park, and as such Collector being then and there the servant and agent of the said Borough of Roselle Park, and being, as such servant and agent entrusted with the collection, receipt, care and custody of the moneys of the said Borough of Roselle Park, did then and there unlawfully and fraudulently take and embezzle and convert to his own use a certain large sum of money, to wit: the sum of three thousand, two hundred and ninety six dollars and sixty-six cents, he, the said Harry F. Langhans, having theretofore, to wit: on the said thirtieth day of June, Nineteen hundred and seventeen, received the said sum of money as such Collector as aforesaid, for and on behalf of the said Borough of Roselle Park, as aforesaid, contrary to the form of the statute in such case made and provided and

against the peace of this State, the govrenment and dignity of the same.

WALTER L. HETFIELD, JR.,
Prosecutor of the Pleas.

WITNESSES:

(Endorsement.)

No. 42—Union Oyer and Terminer, May Term, A. D. 1918—Indictment for Embezzlement—The State vs. Harry F. Langhans—Walter L. Hetfield, Jr., Prosecutor of the Pleas—A True Bill—Frank N. B. Close, Foreman—Filed June 5, 1918.

Indictment No. 43.

UNION OYER AND TERMINER

May Term A. D., Nineteen hundred and eighteen.

UNION COUNTY, TO WIT:

THE GRAND INQUEST for the State of New Jersey, and for the body of the County of Union, upon their oath

PRESENT, That Harry F. Langhans, late of the Borough of Roselle Park in the said County of Union, on the thirty-first day of December in the year of our Lord, one thousand nine hundred and seventeen, at the Borough of Roselle Park in the said County of Union, and within the jurisdiction of this Court with force and arms he, the said Harry F. Langhans, being then and there the Col-

lector of the Borough of Roselle Park, a municipal corporation of this State, and as such Collector being then and there a receiver of taxes and of moneys for and on behalf of the said Borough of Roselle Park, and as such Collector being then and there the servant and agent of the said Borough of Roselle Park, and being, as such servant and agent entrusted with the collection, receipt, care and custody of the moneys of the said Borough of Roselle Park, did then and there unlawfully and fraudulently take and embezzle and convert to his own use a certain large sum of money, to wit: the sum of eleven thousand, five hundred forty-two dollars and four cents, he, the said Harry F. Langhans, having theretofore, to wit: on the said thirty-first day of December, nineteen hundred and seventeen, received the said sum of money as such Collector as aforesaid, for and on behalf of the said Borough of Roselle Park, as aforesaid, contrary to the form of the statute in such case made and provided and against the peace of this State, the government and dignity of the same.

WALTER L. HETFIELD, JR.,
Prosecutor of the Pleas.

WITNESSES:

(Endorsement.)

No. 43—Union Oyer and Terminer, May Term, A. D. 1918—Indictment for Embezzlement—The State vs. Harry F. Langhans—Walter L. Hetfield, Jr., Prosecutor of the Pleas—A True Bill—Frank N. B. Close, Foreman—Filed June 5, 1918.

Judgment.

That at a Court of Quarter Sessions holden at Elizabeth, in said County of Union, on Wednesday, the fifth day of June, in the year of our Lord One Thousand Nine Hundred and Eighteen, before Honorable Carlton B. Pierce, Judge of the Court of Common Pleas, constituting the Court of Quarter Sessions in and for said County of Union, according to the form of the statute in such case made and provided, the Grand Jury presented the Indictment aforesaid, which said indictment was thereupon ordered by the Court of Oyer and Terminer of said County to be delivered to the Clerk of the Court of Quarter Sessions of said County, who is directed to affile the same in the said Court of Quarter Sessions according to the form of the statute in such case made and provided, and thereupon the said indictment is delivered to the Clerk of said Court of Quarter Sessions and by said Clerk affiled and entered in said Court of Quarter Sessions of said County.

That at the same term of the said Court of Quarter Sessions holden at Elizabeth aforesaid, on Tuesday, the eleventh day of June, in the year last aforesaid, before the Judge aforesaid, comes the said Harry F. Langhans, in his own proper person, and now here touching the premises in the said Indictment above specified and charged upon him, being asked in what manner he would acquit himself thereof, says that he is not guilty thereof, and of this he puts himself upon the Country, etc., and Walter L. Hetfield, Jr., Esquire, who prosecutes for the State in this behalf, doth likewise the same.,

And afterwards, that is to say, at a Court of Quarter Sessions, holden at Elizabeth, in said County of Union, on Monday, the third day of March, in the year of our Lord One thousand nine hundred and nineteen, before Honorable Carlton B. Pierce, Judge of the Court of Common Pleas,

constituting the Court of Quarter Sessions, in and for said County of Union, according to the form of the statute in such case made and provided, the said Harry F. Langhans, being set to the Bar, Walter L. Hetfield, Jr., who prosecutes for the State, moves the trial of the Indictment aforesaid, wherefore let a jury thereupon come on this day last aforesaid, before this Court of Quarter Sessions aforesaid, of good and lawful men of the County of Union aforesaid, by whom the truth of the matter may be better known, and who are not of kin to the said Harry F. Langhans, to recognize upon their oaths, whether the said Harry F. Langhans be guilty of Embezzlement in the Indictment aforesaid specified or not guilty, because as well the said Walter L. Hetfield, Jr., who prosecutes for the State in this behalf as the said Harry F. Langhans has put himself upon the said jury and the jurors of the said jury by James E. Warner, Sheriff of said County of Union, for this purpose impanelled and returned agreeably to the statute in such case made and provided, to wit:

1. David S. Walters
2. Fred M. Eggers
3. Rudolph Moy
4. Thomas W. White
5. Theodore L. Billwiller
6. Peter F. Dougherty
7. Gustaf Gustafson
8. Thomas R. Hallett
9. Albert Ammann
10. George Gloeckner
11. Edward Schorr
12. Chester F. Haynes,

who being chosen, tried and sworn to speak the truth of and concerning the premises, on Thursday, the sixth day of March, in the year last aforesaid, to which day the trial of the issue aforesaid had been continued, returned into Court in charge of the Officer sworn to attend them, and then and there upon their oath, say that the said Harry F. Langhans is guilty of Embezzlement, in the form aforesaid, and as in the Indictment aforesaid is above supposed against him.

Judgment.

And afterwards, that is to say, at a Court of Quarter Sessions, holden at Elizabeth aforesaid, in the County aforesaid, on Friday, the fourteenth day of March, in the year of our Lord one thousand nine hundred and nineteen, before Honorable Carlton B. Pierce, Judge of the Court of Common Pleas, constituting the Court of Quarter Sessions, in and for said County of Union, according to the form of the Statute in such case made and provided, the said Harry F. Langhans being set to the Bar, Walter L. Hetfield, Jr., Esquire, who prosecutes for the State in this behalf, moves for Judgment on the said Harry F. Langhans.

Whereupon all and singular the premises being seen and by the Court now here fully understood—

It is ORDERED and adjudged that the said Harry F. Langhans, having been convicted of the crime of Embezzlement, be imprisoned in the State Prison of this State for a minimum term of One (1) year and for a maximum term of Seven (7) years at hard labor upon this conviction; that he pay the costs of this prosecution, which costs are taxed by the Court at the sum of One Hundred and seventy-one Dollars and seventy-five cents ($171.75) and that he be further imprisoned from and after the expiration of the imprisonment above imposed until the said costs are paid. This sentence to begin at the expiration of the sentence in Indictment No. 41, of the May Term, 1918.

And the said Defendant in Mercy, etc.

Judgment signed March 14, 1919.

C. B. PIERCE,
Judge.

Testimony.

UNION COUNTY COURT OF OYER AND TERMINER,

JANUARY TERM, 1919—QUARTER SESSIONS.

STATE vs. HARRY F. LANGHANS.	Indictments Nos. 39, 40, 41, 42 and 43, of the May Term, 1918, for Embezzlement.

Transcript of stenographer's notes of evidence, taken in the above entitled matter, before HON. CARLTON B. PIERCE, Judge of the Court of Common Pleas, and a jury, in the Union County Court House, City of Elizabeth, New Jersey, on the third day of March, A. D. 1919, at 9.30 A. M.

APPEARANCES:

WALTER L. HETFIELD, Esq., Prosecutor of the Pleas, for the State.
ABE J. DAVID, Esq., for the Defendant.

Mr. Hetfield: If the Court please, we are going to move the trial of five indictments of the May Term, 1918: indictment 39, 40, 41, 42 and 43, State versus Harry F. Langhans. On the trial of these indictments, there has been a stipulation entered into by Judge David, the defendant's counsel, and the State, in which the Judge has kindly consented to admit certain things without formal proof, so as to take no more of the Court's and jury's time than we have to. And I will read the stipulation.

The Court: Should not we have the jury?

Mr. Hetfield: No. I would like to have it as to the five indictments before the jury is sworn. The

first paragraph of the stipulation is "that the defendant consents and agrees that the five indictments returned by the Grand Jury against the said defendant, for the May Term, 1918, be tried at one and the same time before the same jury." That stipulation I will simply have entered on the record now, and the others we can enter after the jury is sworn. I now move the trial of these indictments.

(The jury was then empanelled, but not sworn.)

Mr. Hetfield: If the Court please, juror No. 1 is under a subpoena by the State. He was the assessor of Roselle Park Borough, and I challenge him for cause for that reason.

Mr. David: I cannot see any ground for challenge for cause, if your Honor please, the fact that he is a witness for the State. We do not object to him.

The Court: I think I will sustain the challenge.

Mr. David: I ask an exception.

Mr. Hetfield: I will call the juror on the stand and have him sworn, in due form. I ask the juror be sworn.

BENJAMIN W. BROWN, talesman No. 13 in the list, called as Juror No. 1 (foreman), being duly sworn on his *voir dire*, testified as follows:

Direct examination by Mr. Hetfield.

Q. Mr. Brown, where do you reside? A. No. 427 Faitoute Avenue, Roselle Park.

Q. And do you hold any official position in the Borough of Roselle at the present time? A. Yes, sir; tax assessor.

Q. How long have you been tax assessor in the Borough of Roselle Park? A. This is my third term, and I think this is my seventh year.

Q. And are you under subpoena on behalf of the State to testify at this trial? A. Yes, sir.

Mr. Hetfield: That is all, your Honor.

The Court: Have you any questions?

Mr. David: Oh, yes.

Cross-examination by Mr. David.

Q. Mr. Brown, will the fact that you are an official in the Borough of Roselle Park interfere with your giving a fair verdict as a juror, based on the evidence in the case? A. No, sir.

Mr. David: That is all.

Mr. Hetfield: My ground was we cannot use a juror as a witness.

The Court: Yes. I think that ground is good. I sustain the challenge.

Mr. David: I ask an exception, your Honor.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

(A jury then having been empanelled, and found satisfactory, each side having exercised only two challenges apiece, the jury was then sworn.)

Mr. Hetfield opens the case for the State.

Mr. Hetfield: Now, if the Court please, I desire to read the remainder of the stipulation which was entered into by Judge

David, representing the defendant, and the State. I have read the first already of record.

"Second: That the Borough of Roselle Park is an incorporated Borough, and was incorporated in 1901;

Third: That the defendant was collector of taxes of said Borough of Roselle Park, duly elected and qualified as such to act, and did act from January first, 1915, to May twenty-first, 1918, excepting as mentioned in paragraph seven;

Fourth: On May twenty-first, 1918, defendant ceased to act as collector at his own suggestion, in accordance with the terms of a certain letter written by said defendant to the Mayor and Council of the Borough of Roselle Park, which letter is to be offered in evidence;

Fifth: That the defendant's duties as collector were to receive moneys, from taxes, assessments, loans, and other sources, due to the Borough of Roselle Park, and deposit said money, when received, in the designated depositories of the Borough of Roselle Park.

Sixth: That the designated legal depositories of the Borough of Roselle Park were the First National Bank of Roselle, and the National State Bank of Elizabeth.

Seventh: That the Tax Duplicates for 1912, '13, '14, '15, '16, and '17, and the Assessment Ledgers and Cash Books for those periods are the statutory books for the Tax Collector, and that defendant had entire charge of same from January first, 1915, to

March second, 1918, excepting that during the month of January, 1918, the defendant did not act as Collector for the reason that he did not file a bond required by statute until January thirty-first." That means "1918," Judge; we have not got the year. "—until January thirty-first, 1918." What is not in the stipulation should be January thirty-first, "1918."

Mr. David: It could not be otherwise.

Mr. Hetfield: "Eighth: That the said tax books mentioned in the seventh paragraph were kept by the defendant, and in his custody, during the period from January first, 1915, to March second, 1918, excepting as stated in the seventh paragraph.

Ninth: No deposits were made by defendant of Borough moneys, excepting in the legal depositories mentioned in the sixth paragraph.

Tenth: It is further agreed that the transcripts made up by the First National Bank of Roselle, and National State Bank of Elizabeth, copies of which have been submitted to the defendant, are full and complete records of said banks of all deposits made on behalf of the Borough of Roselle Park by the defendant, in both of said depositories from January first, 1915, to May twenty-first, 1918. The stipulation in this paragraph shall not prevent this defendant from making proof of any other or further deposits made by him in either of said banks."

WILLIAM J. WHELAN, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Whelan, where do you reside? A. Plainfield, New Jersey.

Q. And are you connected with any business in the City of Plainfield? A. Secretary-treasurer, Plainfield Union Water Company.

Q. As Secretary and Treasurer of the Plainfield-Union Water Company, do you sign all checks? A. Yes.

Q. Have you, in your possession, a check dated December 20th, 1916, amounting to $752.40, payable either to the Borough of Roselle Park, or to Harry F. Langhans, Collector? A. Dated December 20th, 1916?

Q. Sir? A. Dated December 20th, 1916?

Q. Yes. A. $752.40. I have.

Q. Yes. To whom is that check made payable? A. Harry F. Langhans, Collector.

Q. It is executed by the company? A. Yes.

Q. Is that check endorsed? A. Endorsed "Pay to the Order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. Was there a bill or a statement, receipted statement returned with that check, or returned at the time that check was sent? A. Yes, sir.

Q. Have you that statement? A. Yes.

Q. That statement is for what? A. Taxes against the Plainfield-Union Water Company, in the Borough of Roselle Park for the year 1916.

Q. What is the amount of that statement? A. $752.40.

Q. Is that receipted? A. Receipted by H. F. Langhans, December 20th, 1916.

Mr. Hetfield: I ask this be marked for identification.

Mr. David: You might just as well offer it right away in evidence. It might just as well go in evidence.

Mr. Hetfield: I offer a receipted statement of the Borough of Roselle Park to Plainfield-Union Water Company, showing taxes due for the year 1916, in the sum of $752.40.

Mr. David: No objection to it.

(Statement entered in evidence and marked Exhibit P No. 1.)

Mr. Hetfield: I also offer in evidence check of the Plainfield-Union Water Company, payable to the order of Harry F. Langhans, Collector, in the sum of $752.40.

Mr. David: We do not object to the statement being attached to the check.

(Check entered in evidence and marked Exhibit P No. 2.)

Q. Mr. Whelan, have you, in your possession, the check of the Water Company, dated December 20th, 1917, amounting to $957.03? A. I have.

Q. That check is executed and signed by the company? A. Yes, sir.

Q. And it is made payable to whom? A. Harry F. Langhans, Collector.

Q. And is endorsed by whom, or how? A. "Pay to the order of First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. And that is how much? A. $957.03.

Q. Have you the receipt for which that check was given? A. Yes, sir.

Q. Is that statement receipted? A. H. F. Langhans, Collector.

Q. And is for what? A. Taxes due the Borough of Roselle Park from the Plainfield-Union Water Company, for the year 1917.

Q. Amounting to how much? A. $957.03.

Mr. Hetfield: I offer the statement in evidence.

(Statement entered in evidence and marked Exhibit P No. 3.)

(Check offered in evidence and marked Exhibit P No. 4.)

Q. Have you in your possession a check dated December 15th, 1917, No. 13,320, for $79.67? A. Yes, sir.

Q. That check is made by the company? A. Yes, sir.

Q. And payable to whom? A. Borough of Roselle Park.

Q. And endorsed? A. $79.67, and endorsed "Pay to the order of First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. Have you a receipted statement for which that check was given? A. Yes.

Q. And that statement shows what? A. "For material and labor for fixing and repairing openings on concrete streets for water mains, due from the Plainfield-Union Water Company to the Borough of Roselle Park, New Jersey."

Q. And is that statement receipted? A. No. The check was sent without a voucher. When in the

case—it is our custom to hold all bills with the exception of tax bills, and those we return to the Collectors for receipts. We have a filing received.

Q. But it is your custom on all bills to not return the bills but simply forward the check with a statement? A. Yes. Unless special request is made to do so.

Q. And this is the statement for which this check was sent? A. Yes. Our memorandum on the back of the check shows the date of invoice and the amount.

Mr. Hetfield: I offer these in evidence.

(Check entered in evidence and marked Exhibit P No. 5.)

(Statement entered in evidence, and marked Exhibit P No. 6.)

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. Were you asked to produce any checks for the year 1915, Mr. Whelan? A. Not by a subpoena.

Q. You were not subpoenaed to produce any? A. No, sir.

Q. Then, as I understand it, you got a tax bill in 1916 for $752.40? And that is it, P No. 1? A. Yes.

Q. And you paid it by your check of December 20th, 1916, that is P No. 2? A. Yes.

Q. Got your receipted tax bill back? A. Yes.

Q. And it appears by the check that it was deposited to the credit of the Borough of Roselle Park? A. Yes.

Q. That same state of affairs is true as to the bill you got in 1917? A. Yes.

Q. P No. 3? A. Yes.

Q. And the check which you sent shows that it was deposited to the credit of the Borough in payment of that bill? A. Yes.

Q. And that is also true with reference to the bill which you got in November, 1917, for the $79.67? A. Yes.

Q. No receipt was requested or sent you for that bill? A. No, no.

Q. But the check shows that the money went to the credit of the Borough of Roselle Park? A. Yes.

Mr. David: That is all.

Mr. Hetfield: There was a subpoena made out to the New York Telephone Company; the person representing that corporation please take the stand.

JOHN M. FERRY, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you reside? A. No. 466 West Twenty-fourth Street, New York City.

Q. And by whom are you employed? A. New York Telephone Company.

Q. In what capacity? A. Tax agent.

Q. And what are your duties as tax agent? A. Why, supervise assessments and the payment of taxes.

Q. Have you, in your possession, a receipt dated December 19th, 1916? A. Yes, sir.

Q. Showing payment of personal tax by the Telephone Company to the Borough of Roselle Park,

for $668.80? A. Yes, sir. The same receipt covers the payment of the franchise tax.

Q. By whom is the receipt signed? A. Purports to be Henry F. Langhans.

Mr. Hetfield: I offer that in evidence.

(Receipt for $903.62 entered in evidence and marked Exhibit P No. 7.)

Q. Have you a receipted bill, dated December, 1917, for $798? A. Yes, sir.

Q. In payment of what? A. Taxes against the New York Telephone Company, upon its personal property for 1917.

Q. Signed by whom? Receipted by whom? A. Purporting to be H. F. Langhans, Collector.

Mr. Hetfield: I offer that in evidence.

(Receipt entered in evidence and marked Exhibit P No. 8.)

Cross-examination by Mr. David.

Q. Have you got the checks— A. No, sir.

Q. Just a minute. I must complete my question. Have you got the checks that paid those two bills? A. No, sir; no, sir.

Q. Were you asked to produce, or subpoenaed to produce those checks? A. No, sir.

Q. Were those two bills paid by checks? A. Yes, sir.

Q. Have you got those checks? A. Undoubtedly.

Q. I mean here? A. Undoubtedly.

Q. Are they here in court? A. No, sir.

Q. Were you subpoenaed to produce your checks and receipted bills? A. No, sir.

Q. For the year 1915? A. No, sir.

Mr. David: That is all.

Mr. Hetfield: That is all. Western Union Telegraph Company. Is their representative here?

HARVEY A. AYERS, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Ayers, where do you reside? A. Township of Milburn, New Jersey.

Q. By whom are you employed? A. Western Union Telegraph Company.

Q. In what capacity? A. Assistant to the tax attorney.

Q. Have you, in your possession, a cancelled check voucher, No. 34,553, dated December 31st, 1917? A. I have.

Q. Amounting to $114? A. $114, yes.

Q. To whom is that check made payable? A. Harry F. Langhans, Collector, Roselle Park, New Jersey.

Q. Who are the makers of that check? A. Western Union Telegraph Company.

Q. Is that check endorsed? A. Yes.

Q. How? A. "Pay to the order of First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. For what was that check given? A. In payment of the 1917 taxes, due from the Western Union Telegraph Company.

Mr. Hetfield: I offer that in evidence.

Mr. David: All right.

(Check entered in evidence and marked Exhibit P No. 9.)

Cross-examination by Mr. David.

Q. Have you got your receipt that this check paid? A. No, I haven't.

Q. Have you got any receipt? A. Have not.

Q. Was there a bill rendered? A. There was a bill rendered.

Q. Have you got the bill? A. I have.

Q. Produce it.

(Witness produces paper.)

Q. This bill you did not return with the check? A. It is not our custom to do so. No, we didn't.

Q. And therefore it is not receipted? A. It is not receipted.

Q. But the check voucher has an endorsement on it showing the payment of this bill? A. It has.

Q. And therefore you did not return the bill? A. We did not.

Q. And the check P No. 9, which paid that bill, shows by its endorsement that it went to the credit of the Borough of Roselle Park? A. Yes.

Mr. David: That is all.

Mr. Hetfield: I had no knowledge that the witness had this; I will offer this bill in evidence.

Mr. David: P No. 10.

(Bill entered in evidence and marked Exhibit P No. 10.)

Mr. Hetfield: Mr. Schiff in court?

Mr. Harry Schiff: Yes, sir.

HARRY SCHIFF, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Schiff, where do you reside? A. New York.

Q. Are you interested in any property in the Borough of Roselle Park? A. Yes, sir.

Q. Do you own the property? A. Corporation owns it.

Q. Corporation? A. Yes, sir.

Q. What is the name of that corporation? A. At that time the West Eighty-Second Street Realty Company owned it.

Q. This is within the years? A. 1915 to 1918. About the middle of 1918.

Q. Were you one of the officers of that corporation? A. Yes, sir; I was.

Q. Have you, in your possession, a check of that corporation for $1168? A. I have.

Q. Payable to whose order? A. To Harry Langhans, Collector.

Q. Is that check endorsed? A. Yes, sir.

Q. For what was that check given? A. For taxes.

Q. Have you a receipt which that check paid? A. I got some receipts; yes, sir.

Q. How came this round amount, or amount of $1168, to be paid? For specific taxes, or on account? A. This was, I think, it was on account.

Q. This check, Mr. Schiff, is dated August 14th, 1917? A. Yes, sir.

Mr. Hetfield: I offer this in evidence.

Mr. David: I do not think you asked him about the endorsement.

(Check entered in evidence and marked Exhibit P No. 11.)

Q. How is that check endorsed, Mr. Schiff? A. "Pay to the order of First National Bank of Roselle, Borough of Roselle Park of New Jersey. Harry F. Langhans, Collector."

Q. Yes. And by whom is that receipt signed and acknowledged? A. By Mr. Langhans.

Q. For what amount? A. $1168.

Mr. Hetfield: I offer that in evidence.

(Receipt entered in evidence and marked Exhibit P No. 12.)

Q. Have you a check in your possession, of the company's, for $300? A. I have.

Q. What is the date of that check? A. October 26th, 1917.

Q. Who are the makers of that check? A. West Eighty-second Street Realty Company, and signed.

Q. Whose order is it paid? A. Harry F. Langhans.

Q. And endorsed? A. Endorsed, Harry Langhans.

Q. For what was that given, that check, given? A. On account of taxes.

Q. For what year? A. 1917.

Q. Have you a statement showing— A. No, I have not. I have a receipt also, I think, for the same amount; he took it back.

(Answer repeated by the stenographer.)

Q. Have you a receipt for that check? A. This is the receipt.

Q. And your receipt is dated when? A. October 26th, 1917.

Q. And is signed by whom? A. Mr. Langhans.

(Receipt entered in evidence and marked Exhibit P No. 13.)

(Check entered in evidence and marked Exhibit P No. 14.)

Q. Have you a check in your possession amounting to $2400? A. I have.

Q. Made by whom? A. By the West Eighty-second Street Realty Company.

Q. Payable to whose order? A. To H. F. Langhans, Collector.

Q. And dated when? A. February 23rd, 1918.

Q. And endorsed how? A. Endorsed "Pay to the order of the First National Bank of Roselle Park, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. Have you any receipt for that— A. I haven't.

(Check dated February 23, 1918, for $2400 entered in evidence and marked Exhibit P No. 15.)

Mr. Hetfield: I withdraw this check offered in evidence, I see it is dated beyond the period which the indictment alleges. I withdraw that.

Mr. David: No objection.

(Check heretofore marked Exhibit P No. 15 withdrawn from evidence, and the number "P No. 15" left blank on the record.)

Mr. Hetfield: Cross-examine.

Mr. David: No questions.

MARY CUSACK, produced as a witness, on behalf of the State, being duly sworn on her oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mrs. Cusack, where do you live? A. 53 Fourth Avenue, Brooklyn.

Q. And are you interested, or were you interested, in any property in the Borough of Roselle Park during the year 1916? A. Yes, sir.

Q. Did you own property there at that time? A. Yes, sir.

Q. And pay taxes on property? A. Yes, sir.

Q. Have you in your possession a receipt covering the payment of $6, and one covering the payment of $8.88? A. Yes, sir.

Q. That is a receipt for what? A. For sewer assessment.

Q. For sewer assessment, and is for what amount? A. $6.

Q. And is signed by whom, Mrs. Cusack; receipted by whom? A. Mr. Langhans.

Mr. David: What is the date of it?

A. June 6th.

Q. It is dated when? A. June 5th, 1916.

Mr. Hetfield: I offer that in evidence.

(Receipt dated 6/5/16 entered in evidence and marked Exhibit P No. 16.)

Q. This receipt for $8.88 is for what? A. Sewer assessment.

Q. And is dated when? A. June 6th, 1917.

Q. June 19th? A. June 19th, 1917.

Q. And receipted by whom? A. Mr. Langhans.
Q. Mr. Langhans? A. Yes, sir.

Mr. Hetfield: I offer that in evidence.
Mr. David: All right.

(Receipt, dated 6/19/17, entered in evidence and marked Exhibit P No. 17.)

Mr. Hetfield: Cross-examine.
Mr. David: No questions.
Mr. Hetfield: Public Service Corporation. Is the auditor here?

WILLIAM J. HUGHES, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Hughes, where do you reside? A. 80 Elizabeth Avenue, Newark.
Q. By whom are you employed? A. Public Service Railway Company.
Q. In what capacity? A. Auditor.
Q. You are auditor of the Public Service Railway Company? A. Yes, sir.
Q. Are you connected with, also, or do you have anything to do with the Public Service Electric Company? A. No, sir.
Q. Have you, in your possession, a receipt given to the Public Service Railway Company, dated December 20th, 1916, and cancelled check, both, for the amount of $522.50? A. I have.
Q. That receipt is for payment of what? A. Personal taxes.

Q. For what year? A. 1916.

Q. And the check is for the same purpose? A. Yes, sir.

Mr. David: Date of the check?

Q. Give us the date of the check? A. December 20th, 1916.

Q. Are there any other papers here than that? A. No, sir; that is the only one.

Q. I find two vouchers, one a copy and the other is an original? A. Yes, sir.

Mr. Hetfield: I offer these in evidence.

(Check entered in evidence and marked Exhibit P No. 18.)

(Receipt entered in evidence and marked Exhibit P No. 19.)

Q. Exhibit P No. 19 is receipted by whom? A. By H. P. Langhans.

Mr. David: H. F.

A. "F.," is it?

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. And as I understand it, Mr. Hughes, you got this bill from the Borough, tax bill? A. Yes, sir.

Q. And sent a check? A. In payment; yes, sir.

Q. In payment. And the check was endorsed and went to the credit of the Borough of Roselle Park? A. Apparently.

Q. Well, the endorsement so shows? A. Yes, sir.

Q. And you got back a receipted bill? A. Yes, sir.

Mr. David: That is all.

Mr. Hetfield: That is all. Leave those here with us, and we will see they are returned. Public Service Electric Company?

HERBERT J. WACKER, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you reside, Mr. Wacker? A. Newark.

Q. And by whom are you employed? A. Public Service Electric.

Q. In what capacity? A. Auditor.

Q. Auditor? A. Yes, sir.

Q. Have you in your possession a receipted bill, dated December 20th, 1916, and cancelled check No. 91377, in payment by the company to the Borough of Roselle Park, for $1144.21? A. I have.

Q. Whose check is that? A. Electric Company made it to the Borough of Roselle Park, Harry F. Langhans, Collector.

Q. How is it endorsed? A. With the customary stamp, "Pay to the order of First National Bank, Borough of Roselle Park, Harry F. Langhans."

Q. What is the amount? A. Straight taxes, $397.10; franchise tax, $747.11; total of $1144.21.

Q. Have you the receipts for which that check was given? A. I have.

Q. By whom are those receipts signed? A. H. F. Langhans, on December 20th, 1916.

Q. What are those receipts for? A. Straight taxes and franchise tax; property tax.

Mr. Hetfield: I offer these in evidence.

(Receipt entered in evidence and marked Exhibit P No. 20.)

(Check entered in evidence and marked Exhibit P No. 21.)

A. I would like to make a statement, if possible, we have a check——

Q. Is that the original check, and duplicate? A. It is.

Mr. Hetfield: I wanted to show there are two checks.

Cross-examination by Mr. David.

Q. As I understand it, Langhans only got one check in payment of that bill? A. One payment in payment of the two bills.

Q. You got back the receipted bills? A. Yes, sir.

Q. And so far as appears by the endorsement the check was endorsed over to the Borough of Roselle Park? A. As far as the stamp is concerned.

Mr. David: That is all.

Mr. Hetfield: Secretary of the Elizabethtown Gaslight Company.

Mr. Wm. S. Potter: I represent the Secretary; I am not the Secretary.

WILLIAM S. POTTER, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Potter, where do you live? A. Elizabeth.

Q. And by whom are you employed? A. Elizabethtown Gaslight Company.

Q. In what capacity? A. Accountant.

Q. Have you, in your possession, check No. 16,958, dated December 18th, 1916, amounting to $543.40, payable to the Borough of Roselle Park? A. Yes, sir.

Q. Is that a check of the Elizabethtown Gaslight Company? A. Yes, sir.

Q. And is in payment of what? A. Personal tax.

Q. Personal tax, where? A. In Roselle Park Borough.

Q. What is the date of that check? A. December 18th, 1916.

Q. And for what amount? A. $543.40.

Q. Payable to whose order? A. Harry F. Langhans, Collector, Roselle Park Borough.

Q. Endorsed how? A. "Pay to the Order of First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. Have you the receipt for which that check was given? A. Yes, sir.

Q. That receipt is for what? A. For our personal tax.

Q. Amounting to how much? A. $543.40.

Q. Receipted by whom? A. H. F. Langhans.

Mr. Hetfield: I offer this in evidence.

(Receipt entered in evidence and marked Exhibit P No. 22.)

(Check entered in evidence and marked Exhibit P No. 23.)

Q. Have you, also, a check No. 18,100, dated December 20th, 1917, amounting to $604.20, payable to the order of Harry Langhans, or the Borough of Roselle Park? A. It is dated December 19th, 1917, otherwise——

Q. You have a check dated December 19th, 1917? A. Yes, sir.

Q. For what amount? A. $604.20.

Q. Payable to whom? A. Harry F. Langhans, Collector, Roselle Park Borough.

Q. How was that check endorsed? A. "Pay to the order First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. And for what was the check given? A. It was given on account of our personal tax.

Q. On account of the personal tax? A. On account.

Q. Did not pay the entire tax for that year? A. No. We had an appeal in at that time.

Q. You had appealed from your assessment and therefore did not pay the entire tax? A. Yes.

(Check of 12/19/17 entered in evidence and marked Exhibit P No. 24.)

Mr. Hetfield: Cross-examine.

Mr. David: No questions.

Mr. Hetfield: Lehigh Valley Railroad Company.

WALTER L. HEALY, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Healy, where do you live? A. Union Hill.

Q. By whom are you employed? A. Lehigh Valley Railroad Company.

Q. In what capacity? A. Tax clerk.

Q. And have you, in your possession, cancelled checks and receipts dated November 24th, 1915, one for $284.47? A. Five embodied in one check, five amounts.

Q. That is, the following items: $284.47, $68.27, $167.87, $62.12, $28.08? A. Yes.

Q. You have one check which contains those different items, and whose check is it? A. Lehigh Valley Railroad Company.

Q. And payable to whose order? A. Harry F. Langhans, Collector of Taxes, Roselle Park, N. J.

Q. Dated when? A. November 23rd, 1915.

Q. How endorsed? A. "Pay to the order First National Bank of Roselle, Borough of Roselle Park, N. J., Harry F. Langhans, Collector."

Q. That check was given for what purpose? A. For local improvement assessment for paving in front of the properties of the United Realty Company in the Borough of Roselle Park.

Mr. David: What is the total amount?

Mr. Hetfield: The total is $610.81.

Q. Have you the receipt for which this check was given? A. Yes, sir; I have separate receipts for each amount.

Q. Have you a receipt for each amount? A. Yes, sir.

Q. Those receipts are dated when? A. They are dated October 29th, 1915, and receipted November 24th, 1915.

Q. Receipted by whom? A. H. F. Langhans, Collector.

Q. And those different receipts total the amount of this check, which is $610.81? A. They do.

Mr. Hetfield: I offer these in evidence.

Mr. David: I suppose the receipts go in as one exhibit.

(Check entered in evidence and marked Exhibit P No. 25.)

(Five receipts entered as one exhibit, and marked Exhibit P No. 26.)

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. Then, Mr. Healy, as I understand it, you got five separate bills for assessment for street improvement, you sent a check, in the aggregate of the five bills, and that check which you produce went to the credit of the Borough of Roselle Park? A. According to the endorsement on the back.

Q. As shown by the endorsement? A. Yes, sir.

Mr. David: That is all.

Mr. Hetfield: That is all.

DAVID R. BARRY, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Barry, where do you live? A. 417 Eleventh Street, Brooklyn.

Q. And by whom are you employed? A. James H. Oliphant & Company, New York.

Q. Where is their place of business? A. 61 Broadway.

Q. What is their business? A. Bankers and brokers.

Q. Do they have charge of the affairs of Harriet Haskins? A. Yes. A bill was presented.

Q. And acting for her did they have occasion to pay an assessment on November 3rd, 1915? A. Yes, sir.

Q. That was paid how? By check? A. Paid by check.

Q. Whose check? A. From James H. Oliphant & Company.

Q. What is the date of the check? A. November 3rd, 1915.

Q. Payable to whose order? A. H. F. Langhans, Collector.

Q. For what amount? A. $980.96.

Q. How is that check endorsed? A. "Pay to the National State Bank, Elizabeth, New Jersey, or order, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Q. Have you a receipt for which that check was given? A. No, sir.

Q. Do you know where the receipt is? Do you know whether one was given or not? A. I couldn't tell you whether a receipt was given or not.

Q. Were you not subpoenaed to produce a cancelled check and receipt for that assessment? A. Well, we were subpoenaed, but we could not procure the receipt.

Q. Did you attempt to find it? A. Yes, sir; we did; I presume it was sent to Mrs. Haskins, and she was unable to find it.

Q. That check was given for what, you say? A. For assessments of 1915.

Q. I see.

(Check entered in evidence and marked Exhibit P No. 27.)

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. As appears by the endorsement of that check the proceeds went to the credit of the Borough of Roselle Park? A. Yes, sir.

Mr. David: That is all.

IRVING C. LAY, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you reside? A. Cranford, New Jersey.

Q. Where are you employed? A. Emery Beers Company, 1107 Broadway.

Q. Have you or your company any interest or did you represent J. Emery in the payment of any tax or assessment in the Borough of Roselle Park?

A. Not in this case, no. I wasn't with them at that time; I have only been with them for one year.

Q. Only been with who? A. Emery Beers.

Q. I see. Well, did your employers have occasion to— A. Mr. Emery did.

Q. Where did you obtain the check which you have in your hand now? A. From Mr. Emery.

Q. From your employers? A. Yes, sir.

Q. And that check is dated when? A. November 24th, 1915.

Q. And whose check is it? A. It is Mr. Emery's personal check.

Q. Payable to whom? A. Harry F. Langhans, Collector, of Roselle Park.

Q. For what amount? A. $134.68.

Q. What? A. $134.68.

Q. And endorsed how? A. "Pay to the Order of First National Bank of Roselle, Borough of Roselle Park, Harry F. Langhans, Collector."

Q. For what was that check given? A. Taxes and assessments.

Q. For what year? A. For 1915.

Q. Have you the statement also showing that? A. Both tax bill and assessment. Assessment for $122.62; taxes $12.06.

Q. Are those statements receipted? A. Yes, sir; both of them.

Q. By whom? A. H. F. Langhans, Collector.

Mr. Hetfield: I offer these in evidence.

Mr. David: All right.

(Check entered in evidence and marked Exhibit P No. 28.)

(Two receipts entered in evidence and marked as one exhibit, Exhibit P No. 29.)

Cross-examination by Mr. David.

Q. Then, Mr. Lay, as I understand it, you got two separate bills, one for taxes and one for assessments? A. Right.

Q. You sent one check for the aggregate amount of the two bills? A. Right.

Q. And that check, as shown by its endorsement, went to the credit of the Borough? A. Right.

PAT S. DESMOND, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Desmond, where do you reside? A. New York City.

Q. By whom are you employed? A. Arnold-Constable, Fifth Avenue and 40th Street.

Q. Have you, in your possession, a check and receipt showing taxes and assessments paid to the Borough of Roselle Park, a check and receipt that is dated December 3rd, 1915, for $183.93? A. Yes, sir; I have.

Q. Who is the maker of that check, Mr. Desmond? A. Thomas J. Conway.

Q. Thomas J. Conway? A. Deceased.

Q. He is now dead? A. Yes, sir.

Q. And are you the executor? A. Yes.

Q. What is the date of the check? A. December 2nd, 1915.

Q. And it is for what amount? A. $183.93.

Q. And payable to whom? A. Harry F. Langhans, Collector.

Q. Is it endorsed? A. Yes.

Q. How is it endorsed? A. National Bank—I can't read it—all perforated there. Is that National Bank?

Mr. David: Suppose you read it off, Mr. Prosecutor.

Mr. Hetfield: First National Bank of Roselle.

Mr. David: Langhans, Collector.

Mr. Hetfield: Yes. Pay to the order First National Bank of Roselle, Harry F. Langhans, Collector.

Mr. David: All right.

Q. What was that check given for? A. For assessments on property there.

Q. Have you the statement of those assessments? A. Repairing Sheridan Avenue.

Q. What is the amount on that statement? A. $183.93.

Q. Is it receipted? A. Yes.

Q. By whom? A. Harry F. Langhans, Collector.

(Check entered in evidence and marked Exhibit P No. 30.)

(Receipt entered in evidence and marked Exhibit P No. 31.)

Mr. Hetfield: Cross-examine.

Mr. David: No questions.

By Mr. Hetfield.

Q. Have you a check December 20th, 1915, payable to the order of the Borough of Roselle Park, or Harry Langhans? A. What date?

(Question repeated by the stenographer.)

A. I have a check, post office receipt, here, November 22nd, 1915, for $12.26.

Q. Post office receipt? A. Yes.

Q. Money order? A. Yes.

Q. To whom was that made payable? A. To Harry F. Langhans, Collector.

Q. Have you the receipt for which that money order was sent? A. No, I have not. I have here a bill for taxes, $24.12, and $12.26—there is the receipt of the whole lot; they are paid in one item; that is taxes in there. I paid the first assessment and those taxes on this here.

Q. The receipt for a money order for $36.38 which you have here? A. Yes.

Q. Was for a money order sent to pay taxes and assessments? A. Both.

Q. As evidenced by these three receipts? A. Yes.

Q. And those receipts are signed by whom? A. Harry F. Langhans, Harry F. Langhans.

(Prosecutor shows papers to Judge David.)

Mr. David: All right.

(Three receipts entered in evidence, as one exhibit, and marked Exhibit P No. 32.)

Q. I show you one of those receipts for $122.62? A. That is the total amount of my assessment at the time. I paid two installments, you see. (Answer repeated by the stenographer.) And then I paid the total, the remainder, in one item.

Q. I see. A. And he didn't give me any receipts for them, and I wrote them, and this is the receipt for the total.

Q. But what you paid on—sent November 22nd, 1915, was $36.68? A. Yes, sir.

Q. And was the balance due on this assessment of $122.62? A. The initial payment on.

Q. It was the initial payment? A. Yes, sir.

Q. On account? A. On account; yes.

Cross-examination by Mr. David.

Q. In other words, you sent your money over to the Borough, and you got your receipt back? A. I got no receipt for that payment; I got a receipt for taxes, only part of what I sent them. I got a receipt for $22.62, these two bills here. He receipted those; I sent the total in one check to pay for the initial payment with those checks there.

Q. Well, you got a receipt for $122.62? A. That is later on. That is a full receipt, later on, for the whole lot, for my assessment.

Q. That is what I say. You got a full receipt for all you paid to the Borough? That is right, isn't it? A. Yes.

Q. And this is the receipt? A. That is the receipt.

Q. Under date of October 29th, 1915? A. No, sir. I got that receipt some time in March, later on, after some correspondence.

Q. But that is the receipt you got, isn't it? A. He gave me that finally, yes.

Q. That you produced.

PHILIP CONLIN, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Conlin, where do you reside? A. No. 234 East 50th Street, New York City.

Q. Are you interested, or did you represent anyone who is interested in property out in the Borough of Roselle Park, in the year 1916? A. I am interested.

Q. You were interested personally? A. Yes, sir.

Q. And did you pay any taxes or assessments during that year? A. The year, please?

Q. 1916. A. Yes, sir.

Q. Have you a check for $12? A. I have no checking account.

Q. Or receipt? A. A receipt.

Q. What is that receipt for? A. Payment of $12.

Q. For what amount? A. $12.

Q. For what is that? A. Installment, and a sewer assessment.

Q. For sewer assessment? A. Yes, sir.

Q. Is that statement receipted? A. Yes, sir.

Q. By whom? A. Harry F. Langhans, Collector of Taxes.

Mr. David: What is the date of it?

Mr. Hetfield: June 7th, 1916.

(Receipt entered in evidence and marked Exhibit P No. 33.)

Mr. Hetfield: Cross-examine.

Mr. David: No questions.

Mr. Hetfield: T. D. Leonard of New York in Court, or anyone representing him?

WILLIAM J. LEDDEN, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you live, Mr. Ledden? A. South Plainfield, New Jersey.

Q. And were you interested in any property in the Borough of Roselle Park during the year 1915? A. I was.

Q. Have you a cancelled check and receipt for assessment, dated November 23rd, 1915, for $134.88? A. I have.

Q. Who was the maker of that check? Whose check is it? A. It is made payable to H. F. Langhans.

Q. And who is the maker? A. I am.

Q. Your check? A. W. J. Ledden.

Q. What is the date of the check? A. November 23rd, 1915.

Q. And it is endorsed how? A. It says, "Pay to the Order of the First National Bank of Roselle, Borough of Roselle Park, Harry F. Langhans, Collector."

Q. That check was given for what? A. Assessment on new pavement and a street there.

Q. Have you the statements for those assessments? A. I have.

Q. And have you the statement for which that check was given? A. I have.

Q. And is that statement receipted? A. It is.

Q. By whom? A. H. F. Langhans, Collector.

Q. What is the date of that statement? A. October 29th, 1915—October 29th, 1915.

Q. On what date was it receipted? A. November 24th, 1915.

Mr. Hetfield: Offer these in evidence.

(Check entered in evidence and marked Exhibit P No. 34.)

(Receipt entered in evidence and marked Exhibit P No. 35.)

Cross-examination by Mr. David.

Q. As I understand it, you got a bill and sent a check in payment of the bill? A. I did.

Q. Got your receipted bill back? A. Back, yes.

Q. And the check shows it went to the credit of the Borough of Roselle Park? A. Yes.

Mr. David: That is all.

DAVID M. KRICK, produced as a witness on behalf of the State, being duly sworn, on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you reside? A. Newark, New Jersey.

Q. And have you a cancelled check and a receipt of the Borough of Roselle Park, dated November 22nd, 1915, for $122.62? A. Check dated November 22nd, 1915?

Q. Yes, November 22nd, for what amount? A. $188.95.

Q. $188? A. 95 cents, the check.

Q. Whose check is that? A. That check is my own check made out to Harry F. Langhans.

Q. And how is that check endorsed? A. Pay to the order of the First National Bank of Roselle,

Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector.

Q. For what was that check given, Mr. Krick? A. For two items: taxes of 1915, and an assessment. Taxes amounting to $62.33, and assessment amounting to $122.62.

Q. Are those statements, which you are reading from, are they receipted? A. They are receipted by Harry F. Langhans, Collector, both of them. 10/22/15, Cash. These are duplicates.

Mr. Hetfield: I offer these in evidence.

(Check entered in evidence and marked Exhibit P No. 36.)

(Two receipts entered in evidence and marked as one exhibit, Exhibit P No. 37.)

Cross-examination by Mr. David.

Q. As I understand it, Mr. Krick, the check you made out to Harry F. Langhans, individually? A. That is right.

Q. But it is endorsed payable to the Borough of Roselle Park, as Harry F. Langhans, Collector? A. Collector.

Mr. David: That is all.

ARTHUR CHURCHILL, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Churchill, where do you reside? A. Roselle Park.

Q. And you are the acting Collector at the present time? A. Yes, sir.

Q. Did you, during the year 1915, represent, or act for, one H. C. Casper? A. No, not in 1915, sir.

Q. Have you, in your possession, a check A. Anderson of $964.36? A. No, sir.

Q. Did you ever have such a check in your possession? A. I did.

Q. What became of it? A. I paid it to Mr. Langhans, the Collector.

Q. You turned it over to Mr. Langhans? A. Yes, sir.

Q. And you have never seen the cancelled check, have you? A. No, sir.

Mr. Hetfield: That is all.

Cross-examination by Mr. David.

Q. It went to the credit of the Borough, didn't it? A. That I couldn't say, Mr. David, because it was a check——

Q. Why can't you say? You have now the custody of the books, Mr. Churchill? A. Not of those books; check is drawn on the Union Bank of Chicago.

Q. You looked in the books to the bank account to see— A. I don't have their bank account.

Q. You have not got the bank account? A. No, sir.

Q. The bank books? A. Not of the Anderson Realty Company, of Mr. Anderson, who drew the check.

Q. Of the Borough. A. Of the Borough?

Q. Yes. A. I thought you were referring to the checks.

Q. Have you looked through the bank account to see whether this check was deposited? A. No, sir.

Q. You never looked? A. No, sir.

Q. Have you gone over the deposit slips? A. No, sir.

Q. Then you do not know whether the check went to the account of the Borough or not? A. No, sir.

Q. But you know you paid the check? A. Yes, sir.

Q. And for all you know, it did go? A. Certainly.

Q. Don't you know it did? A. I couldn't say, because I haven't got the slips.

Redirect examination by Mr. Hetfield.

Q. Have you the receipts which acknowledges the receipt of that amount of money? A. Yes, sir; these bills.

Mr. David: What is the amount of the check?

Mr. Hetfield: $964.36.

Q. Were those statements all paid at one and the same time? A. Yes, sir. There was the amount that was short on the check that was—that is a letter I received from Mr. Anderson enclosing this check for $964.36, and when I went up to Mr. Langhans to pay him these various bills, there was $18 and some odd cents short, $18.65, including interest charges, and I gave him my personal check to make up the amount.

Q. So you paid him the sum of $964.36, plus $18.65? A. Yes, sir.

Q. Which was in payment of these different statements of taxes? A. Of taxes.

Q. Due the Borough of Roselle Park from H. C. Casper? A. Casper and Anderson. I think you will find some of them in that name. Casper owned the property and he transferred it.

Q. All of these statements are receipted by whom? A. By Langhans.

Q. On what date? A. December 31st, 1917.

Mr. Hetfield: I will offer them as one exhibit, for them to be kept together.

(Twenty-nine papers entered in evidence as one exhibit, and marked Exhibit P No. 38.)

Recross-examination by Mr. David.

Q. Have you tried to get that cancelled check, Mr. Churchill? A. I did; yes, sir.

Q. When did you try to get it? A. About three weeks ago Mr. Anderson's secretary was on here, and I asked her to kindly forward me this check, and she promised she would, but I have written for it and have not received it back again.

Q. That is about three weeks ago? A. Yes, sir.

Q. And you have been the acting Collector of the Borough for about a year? A. Since last May.

Q. When did you get these receipts? A. At the time I paid them in December or January. The time I paid—I have had those receipts in my possession until I turned them over to the Prosecutor's office.

Mr. David: All right.

Mr. Hetfield: That is all.

By Mr. David.

Q. With those receipts that you produce you also produce the check for $18.65 which you gave, being your personal check to make up the deficiency? A. Yes, sir.

Q. And that check was made to Harry F. Langhans, Collector? A. Yes.

Q. And went to the credit of the Borough, as shown by the endorsement on the check? A. Yes, sir.

Mr. David: That is all.

PAUL F. LEISTER, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you reside, Mr. Lester? A. 39 Webster Avenue, Roselle Park.

Q. And have you, in your possession, a cancelled check and receipt covering payment of $63.63 to the Borough of Roselle Park, either for assessment or taxes? A. I have a receipt because I made my payment by cash.

Q. And that was on your own property? A. My own property.

Q. What is the date, or when is that statement dated? A. October 20th, 1915.

Q. Is it receipted? A. It is.

Q. What date was it receipted? A. January 21st, 1916.

Q. And it is for what? A. For taxes for the year 1915.

Q. What sum? A. $63.63.

Q. And receipted by whom? A. By Harry F. Langhans, Collector.

Mr. Hetfield: I offer that in evidence.

(Receipt entered in evidence and marked Exhibit P No. 39.)

Mr. Hetfield: Cross-examine.

Mr. David: No questions.

ALEXANDER MACDOUGAL, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. MacDougal, where do you reside? A. Roselle Park.

Q. And have you cancelled checks, or check covering payment of taxes to the Borough of Roselle Park for $20? One amounting to $20 for September 24th, 1917; one for $10 October 4th, 1917; one for $6 November 19th, 1917; one for $11.93 December 3, 1917? A. I have the tax bills.

Q. What was it?

(Answer repeated by the stenographer.)

Q. Talk loud so the stenographer can hear you. A. 1915, I believe you only wanted two; 1916; 1916 is $50.62; this one here——

Q. One moment. How were those different items paid, by check or in cash? A. Cash.

Q. By whom? A. Most of the times it has always been my wife.

(Answer repeated by the stenographer.)

Q. I show you a statement for taxes for the year——

Mr. David: If your Honor please, I know the Prosecutor does not mean to be unfair, but is that any proof?

Mr. Hetfield: What is it?

The Court: Payment by the wife?

Mr. David: Payment made in cash by his wife.

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Mr. Hetfield: No, I consent to have that stricken out. It is no proof at all; I thought this witness, himself, had.

Q. Did you make any of those payments personally yourself? A. Only one I made was when Mr. Churchill was the last one. Churchill was the last one I made.

Q. I show you a statement made out to you from the Borough of Roselle Park, taxes for the year 1916, and showing payment December 3rd, 1917; is that a receipt for taxes on your property? A. Yes, sir; it is.

Q. You say that was not paid by a check of yours? A. No.

Mr. David: What is the amount? Do you want to offer this?

Mr. Hetfield: Yes, I will. But I thought I would offer them at one time.

Mr. David: This, as I understand it, is a cash payment?

Mr. Hetfield: We have stricken that out. He did not pay it by check.

Mr. David: And it was paid by cash.

Mr. Hetfield: So far as he knows.

A. Yes, all of them.

Mr. David: We will admit the defendant got the cash, to save you having the wife come here, if you want to offer those in evidence.

Mr. Hetfield: Yes, I will. I want to see if he has any other statement.

Q. Have you any other statements, showing taxes paid to the Borough of Roselle Park, through Mr. Langhans? A. 1915.

Q. What is the date of your payment on that statement? A. That is what I was trying to make out.

Q. December 3rd, 1917?

Mr. Hetfield: Pardon me if I testify for the witness to hurry things along.

Mr. David: That is the same as this.

Q. That was in payment of what amount? A. $43.21.

(Answer repeated by the stenographer.)

Q. I want to call your attention and ask you what amount that receipt shows paid on that date?

Mr. Hetfield: I am going to lead him.

Q. $11.93, isn't that the amount?

Mr. David: What is it?

Q. $11.93, isn't that the amount of it? A. That was the amount paid in.

Q. At that time? A. Yes, sir.

Mr. David: We admit the defendant got the cash.

Q. Are there any other statements you have showing the payment of taxes to Mr. Langhans? A. No, sir. These are Churchill; that's all.

(Two receipts entered in evidence and marked Exhibit P No. 40, as one exhibit.)

Mr. Hetfield: Any questions?

Mr. David: No questions.

C. ALESIE, produced as a witness, being duly sworn on his oath, according to law (on behalf of the State), saith:

Direct examination by Mr. Hetfield.

Q. You reside at Roselle Park, New Jersey? A. No.

Q. You reside at Roselle Park? A. Yes, yes.

Q. And are you, or were you, interested in property there during the year 1917? A. Yes, sir.

Q. And have you any checks—cancelled checks or receipts which were given to you or by you in the payment of any assessment or taxes on Roselle Park property for that year? A. Yes, sir.

Q. Have you a receipt or check for $166.08? A. I have a receipt with me.

Q. Just talk so the— A. I have a receipt with me; no checks.

Q. You have a receipt? A. $166.08.

Q. That receipt shows that amount was paid for what? A. For taxes.

Q. For what year? A. 1917—'15.

Q. Do you notice by this statement that 1915 has been changed to read 1914? Does the statement not state it is for taxes the year 1914? A. 1915.

Mr. David: I would suggest counsel submit it to me and if it is all right we will admit it and it will save considerable time.

Mr. Hetfield: I started to do that, but you insisted on certain questions and I have gone on that formality. If you agree, I will submit all these to you, without calling any further witnesses.

Mr. David: Yes.

Mr. Hetfield: I suggested we submit it and you insisted you wanted certain questions asked.

Mr. David: No, I never heard you ask any such question of me.

Mr. Hetfield: We must have misunderstood each other.

Mr. David: We certainly did. This is his signature and I am satisfied it goes in evidence. Everything that you produce that he signed.

Mr. Hetfield: This witness has testified to what this is.

Mr. David: What is the date of that?

Mr. Hetfield: This receipt is dated February 26th, 1917.

Mr. David: February 26th, 1917, for $166.08.

Mr. Hetfield: $166.08.

(Receipt entered in evidence and marked Exhibit P No. 41.)

Mr. Hetfield: I also offer receipt to C. Alesie, for taxes, 1914, for $146.87, receipted by Harry F. Langhans.

Mr. David: All right.

Mr. Hetfield: December 3rd, 1915.

(Receipt entered in evidence and marked Exhibit P No. 42.)

Mr. Hetfield: I also offer receipt for taxes due from C. Alesie to the Borough of Roselle Park, for the year 1916, for $152.38; the sum of $148.68 having been credited on account, May 14th, 1917, and signed by H. F. Langhans; balance due of $3.70, also having been

receipted as paid by H. F. Langhans; no date as to the last payment.

(Receipt entered in evidence and marked Exhibit P No. 43.)

Mr. Hetfield: That is all.

Cross-examination by Mr. David.

Q. As I understand it, you did not make any of these payments yourself? A. No.

Q. And you do not know whether they were made by cash or by check? A. By check.

Q. They were by check? A. Yes, sir.

Q. Do you know where the checks are? A. I forgot to bring them.

Q. Have you got the checks home? A. Yes, sir.

Q. Can you bring them here? A. Yes, I will.

Q. Will you? A. Yes, sir.

Redirect examination by Mr. Hetfield.

Q. Your subpoena asks for cancelled checks, you know? A. Yes, and I was called.

Q. And you forgot them this morning? A. Yes, sir.

Mr. David: You will produce them?

A. Yes, sir; I will.

Q. Then you produce those checks this afternoon? A. Yes, I will.

Mr. Hetfield: I offer in evidence receipt to Gus Eberle, for sewer assessment, due the Borough of Roselle Park, for $20, which is receipted May 18th, 1916, for $23, which included interest; and signed by Harry F. Langhans.

Mr. David: Receipt is for $23.

Mr. Hetfield: Yes; I offer that in evidence. And I think the records show that the defendant does not object to its admission.

Mr. David: We admit the signature, and have no objection to it going in evidence.

(Receipt entered in evidence and marked Exhibit P No. 44.)

The Court: The Court will take a recess until 1.30, when the jury will come back. Gentlemen of the Jury: This is a case of some considerable importance, and I suggest you do not discuss it with anyone outside of yourselves; and if anyone outside of your own number speaks to you about the case, on either side, please report it to the Court.

(The Court then took a recess until 1.30 P. M.)

AFTERNOON SESSION, 1.30 P. M.

Mr. Hetfield: I offer in evidence two receipts made out to T. D. Leonard for taxes due from him to the Borough of Roselle Park; one for the year 1915, amounting to $6.33, one for the year 1916 for $8.36; both signed by H. F. Langhans, February 17, 1916. Any objection by the defendant?

(Two receipts entered in evidence and marked Exhibit P No. 45.)

Mr. Hetfield: I offer in evidence receipt to Anthony Pasaloni, for Chestnut Street assessment, for $222.15, receipted by Harry

F. Langhans, April 5th, 1916, and also check of Anthony Pasaloni, dated April 5th, 1916, payable to H. F. Langhans, Collector, for $222.15, and endorsed payable to the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector.

(Check and receipt entered in evidence as one exhibit and marked Exhibit P. No. 46.)

Mr. Hetfield: I offer in evidence receipt for assessment, Sheridan Avenue, Borough of Roselle Park, to Edward and Mary Wray, for $122.62; receipted December 1st, 1915; words "by cash" by H. F. Langhans, Collector.

(Receipt entered in evidence and marked Exhibit P No. 47.)

Mr. Hetfield: I offer in evidence receipt for assessment on Sheridan Avenue, Borough of Roselle Park, to William G. Searles, for $122.62, receipted November 15th, 1915, by cash, signed H. F. Langhans, Collector. And also check of the Central Building and Loan Association given in payment for said assessment for $122.62, dated November 15th, 1915, payable to H. F. Langhans, Collector, and endorsed, "Pay to the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Mr. David: In view of the fact that this is to go in evidence without the witness, and also in view of the fact that the Prosecutor reads from the face of the receipt that the payment is "by cash," and it appears that the

payment was by check, I think it should appear on the record that the check is in payment of the receipt, although it did say "by cash."

The Court: Yes, I noticed that.

Mr. Hetfield: I have no objection to it going in evidence that way.

(Check and receipt entered in evidence and marked as one exhibit, Exhibit P No. 48.)

Mr. Hetfield: As I call off the receipts, the witnesses are excused; but only as their names are called off. I offer in evidence the receipt for assessment on Locust Street, Roselle Park, of Oscar T. Musseman, for $61.31, receipted by H. F. Langhans, Collector, as of November 10th—there is no year there, that I can see. I also offer check dated November 4th, 1915, payable to the order of the Borough of Roselle Park, New Jersey, for $61.31, signed O. Musseman, and endorsed "Pay to the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

(Check and receipt entered in evidence and marked as one exhibit, Exhibit P No. 49.)

Mr. Hetfield: I offer in evidence receipt for assessment for road improvement, Borough of Roselle Park, New Jersey, to Alfred Atkins, amounting to $60.42, which was paid December 19th, 1916; also check of Alfred Atkins, payable to H. F. Langhans, dated December 7th, 1916, for $60.42, and endorsed

"Pay to the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

(Check and receipt entered in evidence and marked as one exhibit, Exhibit P No. 50.)

Mr. Hetfield: I offer in evidence receipt for assessment on Locust Street, Borough of Roselle Park, for $122.62, to Ann Williams, receipted as of November 24th, 1915, and signed "H. F. Langhans, Collector." I also offer check of Ann Williams, dated November 22nd, 1915, payable to Harry F. Langhans, Collector, for $154.50. This check having, apparently, been paying other items other than set forth in this receipt. Check endorsed, "Pay to the Order First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

(Check and receipt entered in evidence and marked as one exhibit, Exhibit P No. 51.)

Mr. Hetfield: I offer in evidence receipt of assessment on Walnut Street, Borough of Roselle Park, to Albert Row, for $183.93; payment acknowledged November 19th, 1915, and signed H. F. Langhans, per E. M. L.

Mr. David: Mrs. Langhans. We acknowledge the signature.

Mr. Hetfield: Also the check of B. E. Row, dated November 19th, 1915, payable to the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector.

(Receipt and check entered in evidence, and marked as one exhibit, Exhibit P No. 52.)

Mr. Hetfield: I offer in evidence receipt of assessment of Walnut Street, Borough of Roselle Park, to S. R. Humrich, for $245.24; receipt for payment acknowledged November 15th, 1915. Signed by H. F. Langhans, Collector. Also check of Frank R. Humrich, dated November 15th, 1915, payable to the order of the Borough of Roselle Park, New Jersey, for $245.24, and endorsed "Pay to the order First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

(Check and receipt entered in evidence and marked as one exhibit, Exhibit P No. 53.)

Mr. Hetfield: I offer in evidence receipt for assessment on Walnut Street, Borough of Roselle Park, for $490.48, marked paid in full, no date, and signed by H. F. Langhans, Collector; to Hannah E. Peck. Also check of Emma L. Peck, dated November 20th, 1915, payable to the order of Harry F. Langhans, Tax Collector, for $490.48, and endorsed, "this check in payment in full for paving on Walnut Street, lots nine to sixteen, block 102, Roselle Park, New Jersey, as per your assessment notice dated October 29th, 1915, for account of Hannah E. Peck, amount of check $490.48." Further endorsed, "Pay to the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

(Check and receipt entered in evidence and marked Exhibit P No. 54.)

Mr. Hetfield: I offer in evidence receipt of assessment Walnut Street, Borough of Roselle Park, to Edward Stephens, for $142.61; payment receipted as of November 24th, 1915; signed "H. F. Langhans, per E. M. L."

Mr. David: Mrs. Langhans, and we acknowledge the receipt.

Mr. Hetfield: It is admitted by defendant "E. M. L." designated it was received by his wife.

(Receipt entered in evidence and marked Exhibit P No. 55.)

Mr. Hetfield: I offer in evidence receipt of assessment on Sheridan Avenue, Borough of Roselle Park, to Eva Dorfus, for $122.62, receipted as of November 22nd, 1917, signed by H. F. Langhans, per E. M. L.

(Receipt entered in evidence and marked Exhibit P No. 56.)

Mr. Hetfield: I offer in evidence notice of assessment, Sheridan Avenue, Borough of Roselle Park, to P. L. Cron, for $122.62, receipted as of November 22nd, 1915.

Mr. David: It does not appear to be receipted; the endorsement is by Mrs. Langhans, and we acknowledge receipt of it.

Mr. Hetfield: It says paid by cash.

Mr. David: And that is Mrs. Langhans' writing, and we acknowledge it as if it were signed with her name, and admit that she got it; and we got it.

Mr. Hetfield: November 22nd, 1915.

(Notice of assessment entered in evidence and marked Exhibit P No. 57.)

Mr. Hetfield: I offer in evidence receipt of assessment on Sheridan Avenue to W. Edwards for $122.62, receipted as of November 18th, 1915, and signed H. F. Langhans, per E. M. L.

(Receipt entered in evidence and marked Exhibit P No. 58.)

Mr. Hetfield: I offer in evidence receipt of assessment on Locust Street, Borough of Roselle Park, to A. Frankenstein, for $122.62, receipted as of November 24th, 1915, and signed by H. F. Langhans. Also receipt of assessment on Locust Street, Borough of Roselle Park, to A. Frankenstein, for $355.60, receipted as of November 24th, 1915, and signed H. F. Langhans, Collector. Also receipt of assessment for Locust Street, Borough of Roselle Park, to A. Frankenstein, for $478.22, receipted by H. F. Langhans, Collector, under date of November 24th, 1915. Also check dated November 24th, 1915, made by John F. Benzing, payable to H. F. Langhans, Collector, for $1182.54, to pay the three aforesaid receipts, and endorsed "Pay to the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

(Three receipts and one check as one exhibit, entered in evidence and marked Exhibit P No. 59.)

Mr. David: With reference to the last exhibit, the total receipts amount to nine hun-

dred and fifty odd dollars, and the check is eleven hundred and some dollars. I think it ought to appear on the record.

Mr. Hetfield: I will state on the record that the check was given for some other item which we do not desire to have made record of at the present time. That is, the only record we desire to make at the present time are these three receipts we have offered in evidence, and this check here paid for these assessments together with some other items we have no knowledge of at the present time.

Mr. David: And went to the credit of the Borough in the bank.

Mr. Hetfield: Oh, yes. I read the endorsement at the time.

I offer in evidence receipt for assessment on Grant Avenue, Borough of Roselle Park, to A. Schamosk, for $505.78, the payments being made by installments and the following items are those of which, the State contends, there were no records made in the books. Payment May 28th, 1917, signed H. F. Langhans, $25. Payment June 18th, 1917, receipted H. F. Langhans, $25. Payment July 16th, 1917, receipted by H. F. Langhans, $25. Payment August 20th, 1917, receipted by H. F. Langhans, payment of $25. Payment September 24th, 1917, receipted by H. F. Langhans. amount $25. Payment October 22nd, 1917, receipted by H. F. Langhans, amount $25. Payment November 26th, 1917, receipted by H. F. Langhans, amount $25; also payment February 26th, 1917, receipted by Harry F. Langhans, amount $20.

. (Receipt entered in evidence and marked Exhibit P No. 60.)

Mr. Hetfield: Are there any other witnesses subpoenaed by the State with any receipts which I have not called? I do not want to keep any unnecessarily.

CHARLES E. RENTON, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Renton, you are the Borough Clerk of the Borough of Roselle Park? A. I am.

Q. And have been acting as such for how long? A. January 1st, 1915.

Q. And have you acted continuously since January 1st, 1915? A. Up to last July.

Q. And last July? A. I went away for my health until the 14th of this—January.

Q. You did not resign? A. No, sir.

Q. Simply went on a little vacation and returned? A. Yes, sir.

Q. I show you a book and ask you if you can identify that and tell us what that is? A. The original minutes of the Council.

Q. For what period? A. January 1st, 1915, to April 21st, 1916.

Q. Can you tell us by that minute book whether the report of the Commissioners in either the Chestnut Place sewer or the Grant Avenue improvement is contained therein? A. The Grant Avenue is not in here, or the Chestnut Place.

Q. The Chestnut is? A. No, sir.

Q. Neither one? A. No, sir.

Q. Can you tell us what minute book they are contained in? A. Beg pardon?

Q. Can you tell us which minute book the two reports of the commissioners are contained? A. I don't believe they are in any minute book.

Q. Was it not your custom to spread or copy the report of the commissioners in your minutes? A. Yes, sir.

Q. And did you not in either instance, on the Chestnut Place sewer, or the Grant Avenue improvement, copy them in your minutes? A. No, sir.

Q. Why did you not copy the Chestnut Place sewer improvement in your minutes? A. Well, on the night it was confirmed, as soon as they are confirmed by Council, I turn them over to the Collector so he can send his bills out, and I didn't get it back, so I didn't put it in.

Q. After that report on the Chestnut Place sewer of the benefits assessed against the different property owners had been confirmed by the Mayor and Council, it was given to you? A. Yes, sir. I read it off and kept it.

Q. What did you say you did with it? A. I turned it over to the Collector so he could send his bills out.

(Answer repeated by the stenographer.)

Q. And have you ever seen that report since? A. No, sir.

Q. Have you endeavored to locate it? A. Yes, sir.

Q. And did you look for it? A. Yes, sir.

Q. And have been unable to find it? A. Yes, sir.

Q. What have you to say as to the Grant Avenue

improvement; the report of the commissioners in that instance? A. Why, on the Grant Avenue I was the assessment commissioner before my term of office, and that came in on the 8th of January, 1915, eight days after I took my position. It was confirmed and turned over to the new Collector. I probably didn't know it had to be spread on the minutes at that time.

Q. And there was no record on the minutes of the Mayor and Council of that assessment? A. No, sir.

Q. Have you endeavored to locate the original report of the commissioners? A. Yes, sir.

Q. Have you looked for it? A. Looked all over.

Q. Where have you looked? A. All over in the vault where the papers are found; filed.

Q. Have you requested any of the defendant? A. Yes, sir.

Q. Those two reports. And has he ever given them to you? A. No. He informed me he turned everything over to the Borough. All his papers he turned back to the committee.

Q. And you have made a thorough— A. Yes, sir.

Q. And you have made a thorough search for them? A. Yes, sir.

Q. Have you a memorandum or list of any of the papers turned over by Mr. Langhans to the Mayor and Council? A. No, sir; I think you have them.

Q. Well, you did have them? A. I did have them on file; yes, sir.

Q. Have you any record in your minutes of the assessment of Locust Avenue? A. Locust Avenue.

Q. Have you any record in your minutes of the report of the commissioners of the assessment on Locust Avenue? A. If I have the date. I think they are all in the minutes; I would have to have the date.

Q. Can't you turn to that minute book? Haven't you got it marked? A. No, sir; I haven't anything marked here. Locust Avenue? Locust Street.

Q. Yes. A. Locust Street, Sheridan Avenue, and Walnut Street. They are all in one.

Q. The report of the commissioners on the assessment of Locust Street? A. Locust Street, Walnut Street, and Sheridan Avenue.

Q. What is the date that that report of the commissioners was confirmed by the Mayor and Council? A. October 25th, 1915.

Q. Have you been able to find the original report as confirmed by the Mayor and Council of that assessment? A. No, sir.

Q. Had you searched for it? A. Yes, sir.

Q. Do you copy or make those minutes from the original report? A. Yes, sir.

Q. What became of it after you had it? A. I turned them over to the Treasurer.

Q. And have you been able to find them since? A. Yes, sir; I would like to make a statement, if you will allow me.

Q. Regarding what? A. Regarding the assessment report.

Q. About finding the original report? A. Yes, sir.

Q. All right? A. Every one of them, as they come in and they are confirmed by Council I turn them over to the Treasurer, and that is the last I ever see of them. I don't get them back.

Q. There is two of them you never got back to copy in your minutes, did you? A. No, sir.

Q. And that was not the usual procedure, was it? A. No, sir. Except the first one I didn't know about.

Q. And this report on Locust Street, after you copied it into the minutes, you turned that over to the Treasurer? A. Yes, sir.

Q. Have you attempted to find out where that report is? Or attempted to find it so you could produce it here in court? A. No, sir.

Q. Have you been able to find it? A. No, sir.

Mr. Hetfield: I now offer that minute book, so far as the assessment is concerned, in evidence.

Mr. David: No objection.

(Four pages of minute book, entered in evidence and marked Exhibit P No. 61.)

Cross-examination by Mr. David.

Q. Now, Mr. Renton, these reports were reports that were filed with you by the assessment commissioners and turned over by you to the Collector, or Treasurer? A. Yes, sir.

Q. And you know that those reports were turned over by him to the auditors, do you know? A. No, sir.

Q. Haven't you seen them since? A. No, sir; never saw them.

Q. Now, these reports are the assessments made by the commissioners on the improvement of the street? A. Yes, sir.

Q. And shows the amount assessed against each lot? A. Yes, sir.

Q. And before that assessment is confirmed you published it in the newspaper, didn't you? A. Published that we have a hearing. We don't itemize it.

Q. You gave public notice of the fact that you were going to have a hearing on this assessment? A. Yes, sir.

Q. And there was an open discussion and the amount of the assessment on each lot was discussed, and the total amount was also discussed? A. All read off in council before confirmed.

Q. And so everybody in council and the press knew the amount of assessment on these various streets?

Mr. Hetfield: I object. I think that calls for a conclusion, if your Honor please. I have not any objection to telling just what was done in the way of advertising and giving notice, but whether everybody knew it, I have.

The Court: Yes; I think the question is a little objectionable. Strike it out.

Q. As I say, the matter was discussed in open meeting of the Council? A. Yes, we have a public hearing.

Q. And the newspaper reports contained the hearing—the reports of the hearing on those assessments? A. Supposed to.

Mr. Hetfield: I ask that be stricken out, that answer. What they are supposed to. It is what they did do.

A. I didn't see.

Mr. Hetfield: I am willing to admit this was properly advertised and put through in due form. To save time.

A. That part; yes, sir.

Q. It went through the usual statutory course of procedure? A. Yes, sir; according to law; yes, sir.

Q. Before they were confirmed by Council? A. Yes, sir.

Q. And before they were handed over to the Town Collector? A. Yes, sir.

Q. Township Collector? A. Yes, sir.

Q. Do you recall some time during the latter part of November, 1917, or early in December, 1917, that Mr. Langhans addressed a communication to Council requesting that an audit be made of the township's books?

Mr. Hetfield: Is this cross-examination, your Honor?

A. Yes, sir.

Mr. Hetfield: I object. I do not think it is quite cross-examination; it is going into the defense, I think, at the improper time.

The Court: Something in the——

Q. You are here under subpoena by the defense? A. By both.

Mr. David: Then, of course, I will reserve further proof that is not cross-examination until the defense.

The Court: I think that would be better not to mix them up.

Redirect examination by Mr. Hetfield.

Q. Will you turn to that assessment, Mr. Renton, to Locust, Sheridan and Walnut? Do you find an assessment against the United Real Estate Company, or Lehigh Valley Railroad Company assessment there for Locust Street improvement, $284.47? A. Yes, sir.

Q. Do you find a Locust Street improvement assessment against John J. Binsing, one for $122.62, and one for $478.22, and one for $355.60? A. A. Frankenstein, isn't it?

(Answer repeated by the stenographer.)

Q. Yes, A. Frankenstein? A. $122.62, $478.22, $355.60.

Q. That is assessed in the name of A. Frankenstein? A. That is assessed in the name of A. Frankenstein, three pieces of property.

Q. Do you find an assessment against William Ledden on Locust Street, $134.88? A. I have it "Tedden," $134.88. I have "T" instead of "L."

Q. Do you find an assessment Locust Street improvement against Oscar Musseman? A. Yes, sir.

Q. $61.31? A. Correct.

Q. Do you find one against Oscar T. Musseman —I mean Ann Williams, for $122.62? A. Yes, sir.

Q. Do you find an assessment for Walnut Street improvement against Henrietta Haskins, $980.96? A. Yes, sir.

Q. Do you find one against the United Real Estate Company, or the Lehigh Valley Railroad Company for $68.27? One for $167.87? A. Yes, sir; two of them.

Q. Do you find Albert Row? $183.93? A. Yes, sir.

Q. One against H. N. Alvord's (?) Estate, $245.24? A. Yes, sir.

Q. One against D. M. Krick, $122.62? A. Correct.

Q. One against Edward Stephens, $142.61? A. Yes, sir.

Q. One against S. R. Humrich? A. $245.24? Yes, sir.

Q. One against United Real Estate Company, or Lehigh Valley Railroad, $62.12, and another one for $28.08? A. Yes, sir.

Q. Harper Machine Company, $245.24? A. Yes, sir.

Q. Hannah E. Peck, $490.48. Sheridan Avenue improvement, P. L. Cron, $122.62? A. Yes, sir.

Q. Against same improvement, Sheridan Avenue, Eva Dorfus, $122.62? A. Yes, sir.

Q. J. H. Emery, $122.62? A. Yes, sir.

Q. W. Edwards, $122.62? A. Yes, sir.

Q. Mr. Nixon, $122.62? A. Yes, sir.

Q. William J. Searles, $122.62? A. Yes, sir.

Q. T. J. Conway, $183.93? A. Yes, sir.

Q. Edward Wray, $122.62? A. Yes, sir.

Q. All those assessments appear on your minutes? A. On the minutes.

Recross-examination by Mr. David.

Q. You know all those assessments have been paid, and the Borough got the money, Mr. Renton? A. No, sir.

Q. You do not know anything about that? A. No, sir.

NEIL MCLEOD, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. You are one of the Deputy County Clerks? A. Yes, sir.

Q. And as such do you have charge of the books of that office? A. Some of them.

Q. County Clerk's office? A. Yes, sir; some of them.

Q. Have you any record showing the amount of money paid to the Borough of Roselle Park, during the year 1916, as liquor license fees? A. Yes, sir.

Q. What books have you that would indiacte the amounts paid to the Borough for that year? A. Cash book, and ledger, used by Abe Morris, while he was County Clerk.

Q. And those are the books the County Clerk has kept during that time, during that period, 1916? A. Yes, sir.

Q. Can you tell us from those books the amount of money paid the Borough of Roselle Park during the year 1916 for liquor license fees? A. Yes, sir.

Q. Tell us, please.

Mr. David: Objected to. If payments have been made to the Collector by the County, by the County Clerk, we are entitled to the vouchers, and not his records, paid to the Borough of Roselle Park.

Mr. Hetfield: I will withdraw this witness, your Honor, I suppose, and lay a foundation and show why I cannot produce the vouchers. I will withdraw the witness for the time being and call Mr. Morris.

(Witness withdrawn.)

CHARLES E. MORRIS, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Morris, where do you reside? A. 16 Williamson Avenue, Hillside.

Q. And you are the son of Mr. Morris, who was formerly the County Clerk? A. Yes, sir.

Q. And your father is now dead? A. Yes, sir.

Q. Are you the administrator of his estate? A. One of them; yes, sir.

Q. One of them. Have you been subpoenaed and requested by the State to produce certain checks made out by your father when he was County Clerk? A. Yes, sir.

Q. And have you attempted to find those checks? A. Yes, sir; as far as the time I have had to do it has given me chance to.

Q. And have you been able to find them? A. No, sir.

Q. When were you first asked to— A. Why, I was first asked some time Saturday morning. I had heard an inkling of it Friday night, but not direct.

Q. You have been looking for them since Saturday morning? A. Yes, sir.

Q. Have you any idea at all where the checks, cancelled checks, are? A. Why, I talked to Mr. Nugent, who was Mr. Morris' attorney at the time, and he said that from his recollection he thought that the majority of those books had been turned over to the Grand Jury, and further than that he could give me no further information.

Q. And have you ever seen the check books? A. No, sir.

Q. Did you ever see them during your father's lifetime? A. No, sir.

Mr. Hetfield: That is all.

Cross-examination by Mr. David.

Q. Your father had a great many check books and vouchers of cancelled checks, at the time he died, didn't he? A. Did he?

Q. I am asking you. A. Of what banks and of what business?

Q. That is what I want to find out. Sit down. A. Yes, sir.

Q. I say he did have a great many check books and checks on various banks, and amongst his papers were a great many cancelled checks? A. Oh, he had probably three personal accounts; two or three personal accounts.

Q. And he also had an account as County Clerk? A. I would imagine he did; yes, sir.

Q. Do you know what became of the check books and cancelled checks? A. No, sir.

Q. Did you ever have them in your custody at all? A. No, sir.

Q. Do you know who did take possession of all of his checks and check books? A. No, sir; I don't.

Q. Have you tried to find out? A. I have.

Q. And you have not been able to find out who took possession of them? A. No, sir; I don't know.

Q. You are his administrator? A. I am.

Q. And do you mean to say you have not got any of his checks or check books? A. His personal checks, you mean?

Q. Yes. A. Yes.

Q. That is, you got them? A. Yes, sir.

Q. But you have not got any in connection with the County Clerk's term of office? A. No, sir.

Q. That is, the term of your father as County Clerk? A. No books that had anything to do with that office.

Q. And no checks or check books or cancelled vouchers in connection with that office? A. No, sir.

Q. Never came into your possession at all? A. No, sir.

Q. And you do not know in whose possession they did come? A. No, sir.

Mr. David: That is all.

Mr. Hetfield: That is all. Now, I will call Mr. McLeod.

NEIL MCLEOD, recalled.

Direct examination by Mr. Hetfield.

Q. Were you connected with the County Clerk's office at the time Mr. Morris was County Clerk? A. Yes, sir.

Q. And do you know what became of the cancelled checks, his cancelled checks, after he had— A. When he retired from office he took all his private papers and cancelled checks and stubs with him.

Q. Have you any record whatever in the County Clerk's office other than what is contained in that book of the payment of any money to the different municipalities for licenses, to any of the municipalities? A. Regular court minutes.

Q. What is it? A. Court minutes.

Q. Would the court minutes show the amount of money that you paid to the different municipalities? A. No. No. It would not show what was paid to them; it would show what was due to them.

Q. Yes. It would show what license is granted, and what licenses were paid to the County Clerk? A. Yes.

Q. Have you any other books which would show what moneys were paid to the different municipalities? A. Nothing other than the ledger and cash book.

Q. Those are the books you have there? A. These are the books I have here; that is, during Morris' term of office.

Q. Yes. A. The ones under Martin's term of office is different books.

Mr. Hetfield: I submit we have shown by evidence we have tried to produce the checks, the primary evidence of payment, by sub-

poenaing one of the administrators of the estate of the late County Clerk, who has been unable to find the cancelled vouchers. We have done everything in our power to obtain the cancelled checks, and now we produce the only record in the County Clerk's office showing this money was paid to the Borough of Roselle Park.

Mr. David: Now, if your Honor please, I object to the offer of the books, and I think it is only fair for me to say in making this objection I have tried to do everything I could to facilitate this trial, and produce before the Court and jury every possible record that seemed to be relevant and fair. But I must, in justice to this defendant, no matter with reference to what those books show, make an objection against the admission of books that seem—purport to have a record of moneys paid in the Borough of Roselle Park, without linking up the defendant with them. We do not know when the record was made; by whom it was made. In the face of the proof of the administration, who says that he never had the checks, or the cancelled vouchers in his possession, and that he only received a request, intimation on Friday night, and request on Saturday morning to look for them; to look for something he never had. We are entitled to have the vouchers, checks, produced here after a fair and proper search for them. As a matter of fact, I object to them for this defendant.

The Court: Your objection is the absence of the original vouchers is not yet sufficiently explained?

Mr. David: That is one ground, and here is another: we have a record we don't know how it was made or when.

The Court: I think the foundation is a little short at the present time. There is no evidence here yet that there was a check book; no one seems ever to have seen it so far as the evidence has disclosed. And there is no evidence here that these particular books are correct; were kept by any particular person. I feel there is not yet a sufficient foundation. I might ask some questions.

By the Court.

Q. Did you ever see the check book used by Mr. Morris? A. Yes, sir.

Q. As County Clerk? A. Yes, sir.

Q. To check out the license moneys? A. Yes, sir.

Q. Where was it kept? A. In his desk.

Q. And he kept it himself? A. No. He kept it in there and whenever he wanted checks made out for any of the items in these books, he gave me the check book and had me make the checks out, and he would sign them and see they were mailed himself, and when the checks were cancelled and came back, he would take and paste them back on the stub in the check book.

Q. When was the last you saw that original check book? A. The day Martin took the oath of office I wrapped up three of the books for Mr. Morris, along with some other papers he took away. He said he was going to take those checks as receipts for different moneys he paid out of that office to protect himself.

Q. So you delivered at that time those check books with the cancelled vouchers in them to Mr. Morris? A. Yes, sir.

Q. Have you ever seen it since? A. No, sir.

Q. With reference to those books you have before you, the ledger—and what is the other book? A. Cash book.

Q. Who kept those books? A. I did.

Q. How did you make the entries, from original checks before you? A. The checks going out were made from the checks after he signed them.

Q. Can you testify that the entries in those books are correct? A. Yes, sir.

Q. And made from the original papers? A. Yes, sir.

The Court: I think that, possibly, enough has been established now to admit this testimony. It appears now that those original vouchers were turned over to Mr. Morris; and his executor, who is the natural custodian of the papers, has made a search and is unable to find them anywhere. It further appears that the records produced here are correctly made from the original papers. I think under the situation as it exists, I shall allow the records produced.

Mr. David: I ask an exception, your Honor.

The Court: Yes.

Exception allowed, signed accordingly.

C. B. PIERCE,
Judge.

By Mr. Hetfield.

Q. Mr. McLeod, did you draw the check for the amounts designated, by the ledger, to the Borough

of Roselle Park? A. (Witness turns to his book.) Yes, sir.

Q. You say you did draw the checks? A. Yes, sir.

Q. Do you recall to whose order that check was drawn? A. Some of the checks to the different collectors, put in the names; the biggest part of them put in there Collector or Treasurer, as it happened to be. We generally had to take the names from the roster of the Freeholders' card, or to copy in here "Collector," or "Treasurer" of Roselle Park, or Roselle, as the case may be. But all were not made out to individual's name. The biggest part of them were made out to Collector or Treasurer.

Q. To the best of your knowledge, this check, paying that amount of money to the Borough of Roselle Park, was made out either to the Treasurer or Collector of the Borough of Roselle Park? A. Yes, sir.

Q. What was the amount of money paid to the Borough of Roselle Park in 1916? A. April 29th, there was $1194; May 15th, $298.50; August 22nd, $298.50; November 9th, $597.

Q. That is a total of how much? Have you got the total there? A. $2388.

Mr. Hetfield: I offer that record in evidence.

Mr. David: Renew my objection, your Honor.

The Court: Objection overruled.

Mr. David: Exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

(Book entered in evidence and marked Exhibit P No. 62.)

Cross-examination by Mr. David.

Q. Did you get these cancelled vouchers when they came back? A. The first of each month.

Q. Did you paste them in the check book? A. Not always. Mr. Morris sometimes put them in himself.

Q. With reference to those? A. These particular ones?

Q. Yes. A. I don't remember.

Q. You do not remember anything about those? A. Not in particular; no.

Q. Do you remember whether the endorsement on the back showed whether they went to the credit of the Borough? A. I don't remember.

Q. You do not remember anything about that? A. No, sir.

Q. Of course, the checks themselves would show that, wouldn't they? A. Surely.

Mr. David: That is all.

Mr. Hetfield: That is all.

WILLIAM H. LUSTER, JR., produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Luster, what is your business? A. Civil engineer.

Q. Have you ever acted or done any work for the Borough of Roselle Park? A. I have.

Mr. David: He was the Borough engineer, we admit that.

Q. Were you, at one time, the Borough engineer? A. I was.

Q. Are you at the present time? A. I am not.

Q. During what period were you acting as Borough engineer? A. From about March, 1913, to December 31st, 1916.

Q. I show you a document and ask you to tell us what it is? A. This is an assessment map for the paving and curbing of Chestnut Place, between Westfield Avenue and Clay Avenue, West, as shown by title.

Q. By whom was that prepared? Does that show the property which was to be assessed for benefits by reason of that improvement? A. It does.

Q. Were there any copies of that drawing turned over to the Mayor and Council or to the commissioners? A. There were three blue prints, made of this map, turned over to the commissioners.

Q. I see. And this is the original? A. That is the original. Allow me to correct that. There was one copy turned over to the Borough.

Q. What is that? A. Allow me to correct that. There was one copy turned over to the Borough Council.

Q. And two to the commissioners? A. And two to the commissioners; three altogether.

Mr. Hetfield: I now offer that in evidence, subject to your cross-examination.

Cross-examination by Mr. David.

Q. This is a map showing all of the lots which were assessed on this improvement? A. Yes, sir.

Mr. David: No objections.

(Map entered in evidence and marked Exhibit P No. 63.)

Mr. Hetfield: That is all.

Mr. David: No questions.

PETER J. OLDE, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Olde, are you the Clerk of the County Board of Taxation? A. Secretary.

Q. And have been Secretary for how long? A. Since 1917, May.

Q. That will be two years next May? A. Two years.

Q. Have you the Tax Duplicates filed with the County Board of Taxation by the Borough of Roselle Park, for the years 1915 and '16 and '17? A. I have.

Q. Have you the Tax Duplicates there? A. The books are here.

Q. How do those Tax Duplicates get into the office of the County Board of Taxation? A. They are delivered to the County Board by the Assessor.

Q. By the Assessor of the municipality? A. By the Assessor of the Borough or municipality.

Q. And what is done, if anything, by the County Board, after it receives these Tax Duplicates? A. After the duplicates are received we go over the totals, page footings, and total them all up, and make a total of aggregations of all kinds of prop-

erty; then the Assessor brings in a duplicate and we certify the duplicate.

Q. Does the duplicate always compare an exact copy with the one you keep on file? A. It must be a copy of the totals. Of course, it may not be an exact copy of all items. We certify the totals and compare the two books when they come in for comparison.

Q. Well, for instance, if John Jones' property was assessed or valued at $10,000, would that item appear on both duplicates? A. It would.

Q. Then the total amount of assessment for each person or corporation tax appears the same on both duplicates? A. As far as we can compare them.

Q. And before the duplicate is turned back, and turned over to the Collector it is certified by the Secretary of the Board, is it not? A. The copy which the Assessor gets back is certified by the Secretary.

Mr. David: If your Honor please, the answer is not—I want to make sure there is no confusion either on the record or in the minds of the jury. The Prosecutor asked whether the duplicates certified by the County Board, turned over to the Collector, is an exact duplicate of the one retained, and the witness answered the Tax Duplicate turned over to the Assessor. In other words, the question is with reference to the Collector, and the answer with reference to the Assessor.

Q. When that tax duplicate is returned, is it given to the Collector or Assessor? A. It is returned to the Assessor.

Q. How does it get into the hands of the Collector? A. The Assessor is supposed to deliver it to the Collector.

Mr. Hetfield: My mistake. I offer these Tax Duplicates in evidence. Any cross-examination?

Mr. David: No cross-examination, and no objection.

(Tax Duplicate Book for 1915 entered in evidence and marked Exhibit P No. 64.)

(Tax Duplicate Book for 1916 entered in evidence and marked Exhibit P No. 65.)

(Tax Duplicate Book for 1917 entered in evidence and marked Exhibit P No. 66.)

Q. Will you turn to the duplicate for the year 1916? A. (Witness does so.)

Q. Can you tell me by the Tax Duplicate, the year 1916, if any property is assessed or taxed, belonging to the Plainfield-Union Water Company? A. Real estate?

Q. Personal property?

Mr. David: I think, if your Honor please, if the Prosecutor will allow me, we can facilitate matters very much.

(A discussion across the counsel table in a low tone between counsel then ensued, all of which was inaudible to the stenographer.)

Q. Do they appear there? A. They do appear; yes, sir.

Mr. Hetfield: Do you admit they do all appear on the Tax Duplicates?

Mr. David: Yes.

Q. For the year 1916? A. 1916.

Mr. David: What is the page in the book?

Q. What is the page in the book? A. It has no page number, but it is on separate schedule of Public Service Corporation property.

Q. That is for personal property? A. Personal property.

Q. Is there any assessment against the Elizabethtown—or tax against the Elizabethtown Gaslight Company? A. Elizabethtown Gaslight Company is assessed for $26,000, valuation.

Q. Is there any against the Public Service Railway Company, and Public Service Electric Company? A. Public Service Railway Company is assessed for $25,000 valuation. Public Service Electric Company, $19,000.

Q. Is there any against the New York Telephone Company? A. $32,000.

Q. Now, will you turn to the Tax Duplicates for the year 1917? A. (Witness does so.)

Q. Do you find an assessment or tax against the Plainfield-Union Water Company, for that year? A. $36,500.

Q. You do find one? A. Yes, sir.

Q. Do you find one against the Elizabethtown Gaslight Company? A. An assessment of $26,500.

Q. Do you find one against the New York Telephone Company? A. Assessment of $35,000.

Q. The answer is yes, isn't it? A. Yes.

Q. Just look at your Tax Duplicate, 1917, again, and tell us whether there is any assessment or tax there against the Western Union Telegraph Company? A. There is none against the Western Union Telegraph; there is a notation here, "Assessment omitted. Mr. Churchill will send bill."

Q. That is for 1917? A. 1917.

Mr. Hetfield: That is all.

Cross-examination by Mr. David.

Q. You just have there the total assessments, or have you got the amount of tax? A. Just the assessed valuations.

Q. In other words, this books shows the valuations against these properties of the various corporations; it does not show the amount of tax that they were charged with? A. That is correct.

Q. Nor does it show the amount of tax they paid? A. No, sir.

Q. It merely shows what valuation the Assessor put on the property? A. That is correct.

Q. Were you referring to the next—the third from the last page in this book? A. Yes, sir.

Q. And that appears to be a page that was not in the book when it was originally made, does it not? A. No, sir; that is a page that appears in all of these books.

Q. Well, that page is pasted in, is it not? A. It seems to be pasted in. Yes, sir; but it was in the book when it was filed.

Q. Yes, but I am asking you if it is not a page that was pasted in? A. It appears to be pasted in.

Mr. David: That is all.

Redirect examination by Mr. Hetfield.

Q. I show you a book which is endorsed on the back "Tax Duplicate 1915, Roselle Park Borough," and ask you if you recognize that as the copy of the Tax Duplicate, or the Tax Duplicate returned to the Borough to be used for taxing purposes? A. Yes, sir.

Q. Was that, at the time it was returned to the Assessor of the Borough of Roselle Park, an ex-

act copy of the Duplicate 1915 you now—that has been offered in evidence, that you have produced? A. It appears to be certified as such by John R. Connelly, the former Secretary.

Mr. Hetfield: I do not think I can offer that without Mr. Connelly because Mr. Olde cannot testify as to the comparison being made; Mr. Connelly certified to it.

The Court: Yes. I think you better have Mr. Connelly unless there is something that can be admitted. But that is rather substantive.

Mr. Hetfield: Yes. All this witness can testify to is that it is certified to by Mr. Connelly.

Q. I show you a book marked "Tax Duplicate 1917, Borough of Roselle Park," and ask you if that is a tax duplicate which was returned to the Borough for taxing purposes by the County Board of Taxation? A. Yes, sir; this is the Tax Collector's duplicate.

Mr. David: Whose?

(Answer repeated by the stenographer and the witness, simultaneously.)

Q. Was that book an exact copy of what has been produced by you, at the time it was returned to the Assessor of the Borough of Roselle Park? A. (Witness examines books.) It is a copy of the assessments against the properties, with the addition of the amounts due for taxes, which does not appear in our book.

Q. My question is, Mr. Olde, was this Tax Duplicate an exact copy at the time it was turned back by your Board to the Borough Assessor? An exact copy of the book you have produced here to-

day? A. It was, so far as we were able to compare them.

Q. You have certified that the book has been compared with the one on file in your office? A. I have certified to that effect.

Q. And before you made that certification did you make the comparison? A. Well, Mr. Hetfield, we compare. We don't compare the individual assessments; we wouldn't have time to do that with all the books in the County. But we do compare the page totals and then the grand total and see that they amount to the total valuations shown in the original.

Q. Then, do I understand that an Assessor, as long as his footings or totals compare in both books, that the different pages may be entirely different so long as the footings are the same? A. Why, I don't think that could happen.

Q. Well, just tell us again just how you make the comparison before you make the certification. A. We go over the original book first for the purpose of verifying the figures, totaling all the page totals, land, buildings and personal property, and carry them over to a grand total, which is the amount shown in the back of the book.

Q. I see. A. That is the preliminary work. The Assessor may bring in his duplicate later, and we go over the duplicate and compare it with the original; where we find all page totals to be the same, we assume the items to be correct.

Mr. Hetfield: I now offer that book in evidence, as the Tax Collector's Duplicate for the year 1917.

Special cross-examination by Mr. David.

Q. Tax Collector's? A. Tax Collector's Duplicate.

Q. I understood you to say that the duplicate, after it is certified, is turned over to the Assessor? A. It is, for final delivery to the Collector. We call it "Collector's Duplicate."

Q. After it leaves your hands and goes to the Assessor, you call it "Collector's Duplicate"? A. Collector's Duplicate.

Q. But it is the same duplicate that the Assessor brings after he brings the original which you go over? A. Same book.

Q. You merely change the name? A. Change the name; call it a duplicate; I call it a Collector's Duplicate.

Redirect examination (continued) by Mr. Hetfield.

Q. Do you call the book which you retain a duplicate? A. No, that is the original.

Q. That is the original, and the book that is returned, the Tax Duplicate? A. Yes, sir.

(Collector's Duplicate entered in evidence and marked Exhibit P No. 67.)

Q. Do you find, in the Collector's Tax Duplicate, for the year 1917, any assessment of valuation on property belonging to the Plainfield-Union Water Company? A. Does not appear to be any in this book.

Q. Do you find any assessment as to valuation against the Elizabethtown Gaslight Company? A. No, sir.

Q. Do you find any assessment as to valuation against the New York Telephone Company? A. No, sir.

Q. Do you find any assessment as to valuation against the Western Union Telegraph Company?

(Witneses runs through book.)

A. No, sir.

Q. Did that book—or should that book have contained those assessments of the valuations? A. It should, and I would say that it did contain it.

Q. What part of the book, can you tell, where those assessed valuations should be? A. Should be on separate page marked "Public Service Corporation property," about the third page from the back.

Q. And you say no such page appears in that Collector's Tax Duplicate? A. No page in this book.

Mr. Hetfield: Cross-examine.

Recross-examination by Mr. David.

Q. As a matter of fact, Mr. Olde, in order for the Collectors to have made out the bills to these various corporations for their assessment on these valuations it had to be there? A. Absolutely.

Q. Isn't that so? A. Yes, sir.

Q. He would not have known how much of a bill to send out unless he saw and had that page, as in P No. 66, showing the valuations, would there? A. The page must have been there.

Q. And so, if a check for all taxes or assessments on the valuations on the sheet which is missing were produced on a bill which was receipted by the Collector, that shows that he must have had that sheet in the book when he sent out the bill, does it not?

(Question repeated by the stenographer.)

Mr. Hetfield: That is a conclusion.

The Court: It is argumentative.

Mr. Hetfield: Yes. I object to the question, the form of it.

Mr. David: Is it overruled?

The Court: I will sustain the objection, yes.

Mr. David: I ask an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. The only record that the Collector had from which he made up the bills to these various corporations was the page showing the assessed valuations assessed against these corporations, isn't that so? A. I should think so.

Mr. Hetfield: I ask that be stricken out.

The Court: I was waiting for the objection, because, of course, nobody can say; the witness cannot say what other testimony or evidence the Collector had.

Q. Now, Mr. Olde, the original Tax Duplicate is filed with your Board by the Assessor? A. Yes, sir.

Q. And that Tax Duplicate is then checked over by you? A. Yes, sir.

Q. And either at the same time, or later, the Assessor brings in another Tax Duplicate which is supposed to be the same as the original? A. Yes, sir.

Q. And which you check up with the original insofar as you check up the footings of the amounts on the various pages and the grand total at the end of the book? A. That is, I don't do it personally; it is done in the office.

Q. Your Board? A. Yes, sir.

Q. And when the Tax Duplicate is delivered to the Assessor and certified by your office, it is supposed to be an exact copy of the original which you retain on file? A. Yes, sir.

Q. And it contains, and the 1917 Tax Duplicate contained, a sheet showing the assessed valuations assessed by the Borough against these various corporations? A. Yes, sir.

Q. And that book, with those assessed valuations, is turned over, so far as you know, by the Assessor to the Collector? A. So far as I know.

Q. And so far as your Board is concerned, or your office is concerned, there is no other record that is verified or certified by your Board? A. No, sir.

Q. And the Collector must take, so far as your Board is concerned, his figures from the Tax Duplicate delivered by your Board—returned by your Board, rather, to the Tax Assessor? A. Yes, sir.

Mr. David: That is all.

By Mr. Hetfield.

Q. Had this Tax Duplicate not contained the sheet which assesses the valuation of the personal property of the different corporations contained in the original, would you have certified to it? A. No, sir; we would not.

Mr. Hetfield: That is all. I offer the 1915, '16 and '17 of the originals of the County Board of Taxation, as well as the Duplicate Tax Collector's.

(As the above were already offered, entered and marked, they were not remarked.)

JOHN R. CONNELLY, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Connelly, were you formerly the Secretary of the County Board of Taxation? A. I was.

Q. For what period did you act in that capacity? A. I think, from May 1st, 1912, to May 1st, 1917.

Q. And as such was it your duty to certify to the Collector's Tax Duplicates each year? A. It was.

Q. I show you book endorsed "Tax Duplicate, 1916, Roselle Park Borough," and ask you if you, as Secretary of the County Board of Taxation, certified that as a true copy of the original on file in the office of the County Board of Taxation? A. I did.

Q. I would ask you to turn to the original for 1916, and tell me whether any property is assessed as to valuation against the Plainfield-Union Water Company? A. In the original?

Q. In the original, yes? A. There is an assessment for $36,000 against the Plainfield-Union Water Company, for fire hydrants, connections, pipes, gates, etcetera, and meters.

Q. Just tell us the amount. With the other we can go into detail later. Do you find any such assessment in the Collector's Tax Duplicate? A. (Witness searches through the book.) Collector's Tax Duplicate, page corresponding with the page containing the assessments against Public Utility Corporations in the original, on file in the office of the Union County Board of Taxation, is missing.

Q. Is missing. Do you find in the original, on file with the County Board of Taxation, property assessed as to valuation for the year 1916, against the Elizabethtown Gas Company—Elizabethtown Gaslight Company? A. There is an assessment, $26,000.

Q. Do you find any such assessment in the Collector's Tax Duplicate for that year? A. The page on which that assessment would be in the duplicate is missing from the duplicate.

Q. Yes. Do you find, in the original, year 1916, assessments of the valuation against the Public Service Railway Company? A. There is an assessment, $25,000.

Q. Do you find any such assessment in the Tax —Collector's Tax Duplicate for that year? A. No, sir.

Q. Do you find any assessment in the original for the year 1916, against the Public Service Electric Company? A. Original assessment for $19,000.

Q. Do you find any such assessment in the Collector's Tax Duplicate? A. I don't.

Q. Do you find an assessment in the original against the New York Telephone Company for the year 1916? A. There is an assessment against the New York and New Jersey Telephone Company for $32,000.

Q. Do you find any such assessment in the Collector's Tax Duplicate for that year? A. I don't.

Q. Did the Collector's Tax Duplicate contain a page assessing public utility corporations as to the valuations of their property at the time you certified to it, and forwarded it to the Assessor of the Borough of Roselle Park? A. To the best of my recollection, it did.

Q. Would you have certified to this Collector's Tax Duplicate before it left your office if it had

not contained the page, this page, setting forth the assessed valuation of the Public Utility property, the same as in the original? A. Not if I had known that the assessments were not contained in the duplicate.

Q. Would you have known it, would you have made it your business to have known it before you certified to it? A. Well, the assessments might be missing from the duplicate without my knowledge. The books—the original, as you speak of it, is filed in the Tax Board in August and then is checked up, page for page, by aid of an adding machine, and totals are ascertained. Then the Assessor produces a duplicate in the office after the rates are ascertained, which is on the third Tuesday in September, and the duplicate is not checked, page for page, with the original. The totals, as shown in the duplicate, are compared with the totals, as shown in the original. And, if there is an error, the Assessor's attention is called to the totals, as shown in the original, and he then goes through his duplicate, and makes the duplicate compare with the original, and we certify then to the totals.

Q. Could the totals have been the same in the Tax Duplicate as in the original, if this sheet had been missing? A. Yes. If the sheet had been missing, provided that the assessments were put in some other part of the book.

Q. My question is, Mr. Connelly, if the sheet had been missing, and there were no assessments against the public utility corporations, could the totals have been the same? A. No; the totals would not be alike.

Q. Do you find the totals alike in the books, so far as the Public Utility Corporation assessments are concerned? A. Yes; the totals set forth on the duplicate are a carbon copy of the totals set forth

in the original; both having been made at the same time.

Q. Would not that indicate to you that those assessments of the valuations against the public utility corporations must have been contained in this book when it left your office? A. It would.

Mr. David: That is almost a leading question, but I will not object to it.

Q. Well, would that indicate to you? Those books here, when they leave your office, are turned over to whom? What official of the municipality? A. They are turned over to the Assessor to be delivered by him to the Collector; that is the duplicate.

Mr. Hetfield: That is all.

Cross-examination by Mr. David.

Q. In other words, so far as the system of your office is concerned, the Tax Duplicate book ought to have been an exact copy of the original? A. It ought.

Q. And it ought to, and probably did, contain the page with all of the charges against the various corporations? A. That is so.

Q. And that would be the only record that the Collector would have, from which to make out his bills to those various corporations, isn't that so? A. The duplicate as delivered to him by the Assessor.

Q. And if checks are produced showing the payments of bills based on these valuations, there could be no question that such page was in when the Collector got the book, could there? A. That would be the fair assumption.

Q. Yes. Mr. Connelly, this Tax Duplicate you have been referring to only contains the assessed valuations, does it not? A. It contains all of the taxing matter.

Q. No. I withdraw the question. With reference to the sheet having the valuations of the corporation properties, the sheet only contains the assessed valuations, does it not? A. That is all.

Q. And the figures you read off are not the figures of the amount of taxes, but only the valuations on which the bill is based? A. Only the valuation.

Mr. David: That is all.

Mr. Hetfield: That is all.

The Court then adjourned until to-morrow, Tuesday, March 3rd, 1919, at 9.30 A. M.

Mr. Hetfield: I now offer in evidence the 1916 Collector's Tax Duplicate.

(Collector's Tax Duplicate for 1916 entered in evidence and marked Exhibit P No. 68.)

The Court: The Collector's Tax Duplicate for 1917 has been received already in evidence.

Mr. David: No objections (P No. 68).

JOHN R. CONNELLY (resumed).

Direct examination by Mr. Hetfield.

Mr. Hetfield: I now offer in evidence the Tax Duplicate of 1915, the Collector's Tax Duplicate for the year 1915, Roselle Park Borough.

(Collector's Tax Duplicate for 1915 entered in evidence and marked Exhibit P No. 69.)

Q. Mr. Connelly, I ask you if this book, which is entitled the Collector's Tax Duplicate for the year 1915, for the Borough of Roselle Park, has been certified by you as Secretary of the Union County Board of Taxation? A. It was.

Q. As a duplicate of the original on file in the County Board of Taxation's office? A. It was.

Mr. Hetfield: That is all.

Mr. David: No questions.

FLORENCE STILES, produced as a witness, on behalf of the State, being duly sworn on her oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Miss Stiles, where do you live? A. Rahway.

Q. And where are you employed? A. In the office of the County Tax Board.

Q. How long have you been employed in the office of the Union County Board of Taxation? A. About nine years.

Q. About nine years? A. Yes.

Q. And what are your duties in that office? A. Well, stenographer and clerk.

Q. Stenographer and clerk? A. And clerk.

Q. And as clerk, what are your duties regarding as to the originals and Collector's Tax Duplicates? Do you have anything to do with those at all? A. Yes, sir. When the books come in I correct and revise the figures, go through them with an adding machine to check the totals; I have everything to do with them in fact. I do all the work that is done on them outside of the revisions that is made by the Board on complaint.

Q. Yes. Do you compare the Tax Original with the Tax Duplicate? A. Only so far as grand totals are concerned.

Q. Now, I show you Exhibit P No. 65, which is the Tax Original, as you designate it, filed with the County Board of Taxation, and Exhibit P No. 68, is the Collector's Tax Duplicate, and both of them referring to the Borough of Roselle Park, and ask you to look at the original and see if there is a page of assessments as to valuations there of personal property belonging to public utility corporations?

Mr. David: Don't you want to add to that question that they are the originals and duplicates for the year 1916?

Mr. Hetfield: It is already on the record; they are the originals. I have shown that is the original.

Mr. David: You have not mentioned the year.

Q. I ask you to look at the tax original for the year 1916, and tell me whether there are any assessments as to valuations against public utility corporations? A. Yes, sir; there is a page of them.

Q. I ask you to look in the Collector's Tax Duplicate and tell me whether there are any assessments in the Assessor's Tax Duplicate for the year 1916 against the same public utility corporations? A. Not in the—page in the back of the book is not there. But there may be assessments through the book, but the page to correspond with the total page in the back of the original is not there.

Q. Did you make a comparison of those books before they were turned over to the Borough of Roselle Park? A. As far as grand totals and as far as public utilities were concerned, I did.

Q. Was there a page similar to the one in the original, setting forth the assessments as to valuations against public utility corporations, contained in the Tax Duplicate, when you turned it over? A. When it left my office it was there.

Q. A page similar to the one in the original? A. Similar to the one in the original.

Q. To whom did you give that book of 1916? A. 1916? I am positive it was Mr. Langhans; one year it was Mr. Langhans, and other years it was to the Assessors.

Q. Why did you turn the 1916 Collector's Tax Duplicate over to Mr. Langhans direct, instead of to the Assessor? A. Because Mr. Langhans came in the office and said he had made arrangements with Mr. Brown to figure out the tax after the rate was certified by our Board. He said that the previous year he had had a lot of trouble because of errors made in Mr. Brown's figures. And, after having worked on the Roselle Park books, I knew what condition the figures were in, and I told Mr. Langhans that if Brown said it would be all right, I would be perfectly willing to do it. Brown said it was, and I turned it over to Mr. Langhans, as I remember, one Saturday morning.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. I want to make sure. Now, there is no doubt that when the duplicate was delivered—of 1916—was delivered to Mr. Langhans, it had the page which is in the back of the book, on the original tax book for 1916, and contained a list of the corporations against whom valuations were assessed? A. It did.

Mr. David: That is all.

BENJAMIN W. BROWN, produced as a witness on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Brown, you are the Assessor of the Borough of Roselle Park? A. Yes, sir.

Q. And have been acting as such for what period? A. Seven years.

Q. You were acting as Assessor then during the years 1915, '16 and '17? A. Yes, sir.

Q. How do you first enter or make your assessments? What book do you first use when you make your assessments as to valuations of the different properties? A. First book I make is the field book; my own book; then I make a tax list filed with the County Board.

Q. That is, you first enter your assessments on the field book? A. Yes, sir. Go around and make a canvass, and put down the information.

Q. And then, from the field book, where are the different assessments transferred to or copied on? A. To the tax list.

Q. Tax list, or tax duplicate? A. Tax list.

Q. Tax list? A. Yes, sir.

Q. When are they transferred or put on the tax duplicate? A. First week in August, under the old law.

Q. Who does that? A. I do.

Q. Did you do it the years 1915, '16 and '17? A. Yes, sir.

Q. Then those books, Tax Original and Tax Duplicate, are sent where? A. I took the tax list sometimes together, and sometimes the duplicate a week after, to the County Tax Board. They compare them and go over them, and if there is any mistakes they notify me, and I come back and straighten them up, and, after the tax rate is made, the duplicate is delivered to the Assessor, who turns it over to the Collector.

Q. Were the Tax Duplicates for 1915 and '17 turned over to you? A. I think so. I think Miss Stiles said she turned one to Langhans; that may be right; I am not positive of that. But if there was, there was never more than one.

Q. Did you, in each of those years, make an assessment against, or an assessment as to valuation against, the different public utility corporations? A. Yes, sir.

Q. Did you, at any time, either in the year 1915, or the year 1917, take any pages out of the Collector's Tax Duplicate, before you turned it over to Mr. Langhans? A. No, sir; never in my life. I would have no right to.

Mr. Hetfield: Cross-examine.

Mr. David: No questions. You have been

subpoenaed by the defense, and I will expect you to remain in court.

A. Yes, sir.

Mr. Hetfield: That is all.

NEIL MCLEOD (recalled).

Direct examination by Mr. Hetfield.

Q. Since testifying yesterday afternoon regarding the payment by the County Clerk during the year 1916 of certain license money to the Borough of Roselle Park, have you—did you make a search for the purpose of finding the check by which that money was paid? A. I did.

Q. And where did you search? A. In Col. Martin's desk.

Q. Were you successful? A. I was.

Q. I ask you if you found a check of the County Clerk's relating to the payment of money to the Borough of Roselle Park, for that purpose and during that period? A. I did.

Q. What is the date of that check? A. April 29th, 1916.

Q. And it is payable to the order of whom? A. H. F. Langhans, Collector.

Q. For what amount? A. $1194.

Q. And signed by whom? A. Abram P. Morris.

Q. As County Clerk? A. County Clerk.

Q. How was that check endorsed, Mr. McLeod? A. H. F. Langhans, Collector, Borough of Roselle Park, New Jersey.

Q. Will you read the other endorsement? A. This voucher is rendered in payment of licenses

granted by the Court of Common Pleas, January term 1916; no receipt required.

Mr. Hetfield: I now offer that check in evidence.

Mr. David: Yes, sir.

(Check entered in evidence and marked Exhibit P No. 70.)

Cross-examination by Mr. David.

Q. In other words, the check about which you testified yesterday, which paid the $1194, is now produced? A. Yes, sir.

Q. And it shows that the money went to the credit of the Borough of Roselle Park, is that right?

Mr. Hetfield: I object.

A. I don't know where it went.

Mr. Hetfield: I think it speaks for itself as to the credit where it went.

Mr. David: Why do you object to the jury knowing it?

Mr. Hetfield: The endorsement speaks for itself.

Mr. David: Why not let the jury know?

Mr. Hetfield: I will admit—if that is what you want—that that was deposited to the credit of the Borough of Roselle Park.

Mr. David: That is all.

Mr. Hetfield: I do not think this witness is qualified to answer; that is all.

Mr. David: That is all. This, if your Honor please, I think is proper cross-examination with reference to the testimony given yesterday; I desire to ask him about

the other checks which he testified to yesterday.

The Court: I will allow that.

By Mr. David.

Q. You testified yesterday, Mr. McLeod, that on May 15th a check was sent to the Borough for $298.50? A. Yes, sir.

Q. Have you got that check? A. Yes, sir (witness produces check No. 54).

Q. And I ask you to whom that check is made payable? A. H. F. Langhans, Collector.

Q. And will you kindly read the endorsement on the back of it? A. That has got a rubber stamp on it: "Pay to the Order First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Mr. David: Is the State going to offer that check in evidence?

Mr. Hetfield: I do not know what counsel wants to intimate by that question. I will state——

Mr. David: No, I ask if you are going to offer that.

Mr. Hetfield: I have no desire to object to offering this in evidence, but I think I ought to be allowed to state my reasons as to why I haven't offered these other checks.

The Court: Yes, I think you can state whether you are going to offer them, and I have no objection to your stating your position about it.

Mr. David: I object to the Prosecutor making any statement to the Court and Jury with reference to the case, except as a witness.

The Court: I think I will sustain the objection.

Mr. Hetfield: I have no objection to offering those checks in evidence, whatever.

(Check of May 15th entered in evidence, and marked Exhibit P No. 71.)

Q. Have you got the check of May 22nd? A. May 22nd? August.

Q. August 22nd? A. August 22nd, check No. 68.

Q. To whose order is that made? A. H. F. Langhans, Collector.

Q. How is it endorsed? A. "Pay to the National State Bank of Elizabeth, New Jersey, or order, Roselle Park—Borough of Roselle Park, Harry F. Langhans, Collector."

Mr. David: That will be 72?

Mr. Hetfield: I will offer that.

Q. That is $298.50? A. $298.50.

Q. Have you got the check of the 9th?

(Check of August 22nd entered in evidence and marked Exhibit P No. 72.)

A. Check 80, November 9th.

Q. $597? A. $597.

Q. To whose order is that? A. H. F. Langhans, Collector.

Q. How is it endorsed? A. "Pay to the Order First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Mr. David: That will be 73?

Mr. Hetfield: I offer that in evidence.

(Check of November 9th entered in evidence and marked Exhibit P No. 73.)

KARL SCHAFFER, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Schaffer, where do you reside? A. Van Court Inn, Roselle.

Q. What is your business? A. I am the Court Interpreter of this county, and also in the real estate business.

Q. Did you have occasion during the years 1915, '16 and '17 to purchase any property at a tax sale held at the Borough of Roselle Park, New Jersey? A. Not in the year 1915, but in the years 1916 and '17.

Q. Did you pay any money to anyone for the properties that you purchased at those tax sales in the year 1916? A. Yes, sir.

Q. How was that money paid? A. For the year 1916 I have no record; it was paid by check, but I think the check was either mislaid or destroyed. In the year 1917 I paid by three checks.

Q. You say that you have no record either of checks or certificates for property purchased during the year 1916? A. No, sir; I have several certificates which remained in my possession, sale of 1916, but I don't know all I purchased at that time.

Q. Those certificates were given to you after the payment of certain moneys? A. Yes, sir.

Q. Do these certificates indicate the amount of money which you paid for each property that you purchased at the tax sale during the year 1916? A. Yes, sir.

Mr. Hetfield: I offer in evidence certificate of tax sale, No. 5197, Harry F.

Langhans, Collector, to Karl Schaffer, dated January 13th, 1916; amount paid $10.49.

(Tax certificate entered in evidence and marked Exhibit P No. 74.)

Mr. Hetfield: I offer in evidence a certificate of tax sale, No. 5196, dated January 13th, 1916, Harry F. Langhans, Collector, to Karl Schaffer; amount paid $13.04.

(Tax certificate entered in evidence and marked Exhibit P No. 75.)

Mr. Hetfield: I offer certificate of tax sale, No. 5529, Harry F. Langhans, Collector, to Karl Schaffer, dated January 13th, 1916; amount paid $18.13.

(Tax certificate entered in evidence and marked Exhibit P No. 76.)

Mr. Hetfield: Certificate of tax sale 5526, dated January 13th, 1916, Harry F. Langhans, Collector, to Karl Schaffer; amount paid, $18.13.

(Tax certificate entered in evidence and marked Exhibit P No. 77.)

Mr. Hetfield: Certificate of tax sale 5525, Harry F. Langhans, Collector, to Karl Schaffer, dated January 13th, 1916; amount paid, $10.50.

(Tax certificate entered in evidence and marked Exhibit P No. 78.)

Mr. Hetfield: Certificate of tax sale 5524, Harry F. Langhans, Collector, to Karl Schaffer, dated January 13th, 1916; amount paid, $13.04.

(Tax certificate entered in evidence and marked Exhibit P No. 79.)

Q. Mr. Schaffer, did you purchase any property at tax sales held by the Borough of Roselle Park during the year 1917? A. Yes, sir; at two different times; one was on January 27th, 1917, and the second time was on September 26th, 1917.

Q. And how did you pay the money to the Borough at those sales? A. By checks.

Q. The first check was dated when? A. First check is dated January 27th, 1917.

Q. Signed by whom? A. Signed by myself.

Q. And payable to whom? A. Payable to H. F. Langhans, Collector.

Q. For what amount? A. $418.79.

Q. How is it endorsed? A. "Pay to the National State Bank, Elizabeth, New Jersey, or order, Borough of Roselle Park, Harry F. Langhans, Collector." And I might add that there was a shortage at that time of $13.35, which was a mistake made on the statement rendered to me by the Collector, and I sent additional check on February 7th, 1917, to pay in full.

Mr. Hetfield: I offer this check in evidence.

(Check entered in evidence and marked Exhibit P No. 80.)

Q. The additional check which you speak of is dated when? A. February 7th, 1917.

Q. And signed by whom? A. By myself.

Q. Made payable to whom? A. Harry F. Langhans, Collector.

Q. For what amount? A. $13.35.

Q. And how endorsed? A. "To the order of the First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Mr. Hetfield: I offer that in evidence.

(Check entered in evidence and marked Exhibit P No. 81.)

Q. Did you give another check to the Borough for land purchased at tax sales? A. Yes, sir.

Q. That year? A. Yes, sir; on September 26th, 1917.

Q. That check bearing date September 26th, 1917, is made out by whom? A. By myself.

Q. Payable to whom? A. Payable to Harry F. Langhans.

Q. For what amount? A. $426.10.

Q. How endorsed? A. "Pay to the order First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector."

Mr. Hetfield: I offer that in evidence.

(Check entered in evidence and marked Exhibit P No. 82.)

Q. So these checks, marked P No. 82, P No. 80 and P No. 81 were given by you to the Collector of Roselle Park for what purpose? A. For properties purchased at tax sales.

Q. Have you the certificates for the land which you purchased at that sale? A. No, sir; just several left; the others were disposed of, either by redemption or assignment.

Q. Have you any certificates for property purchased by you at tax sale for the year 1917?

Mr. David: If it will facilitate matters, we will——

A. Three.

Mr. David (continuing): —admit he got certificates showing the aggregate amount evidenced by the checks.

Mr. Hetfield: Yes, I know; if he has the certificates I want to offer them in evidence.

A. I have three certificates.

Q. And those certificates were received by you during the year 1917? A. Yes, sir.

Q. Those certificates you say you received at that sale you say have been disposed of by you? A. Yes, sir; either by redemption or assignment.

Mr. Hetfield: I offer in evidence certificate 15747, Roselle Park, to Karl Schaffer, dated February 6th, 1917; amount paid, $8.90.

Mr. David: I object to the offer of the certificate. The only object that the State could have in offering the certificate in evidence would be to show the payment of money to the Collector; they have already produced checks; we object to the certificates, and say they have already proven the payment of money to the Collector, and it would be most confusing to the jury and to counsel if two papers are offered in evidence showing the payment of the same amount of money. In other words, the jury may get the impression we got these checks and also the amount evidenced by the certificate, which is not the fact. We only got the money evidenced by the checks.

The Court: Objection overruled. I think the testimony is competent.

Mr. David: I ask an exception.

The Court: Yes.
Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

(Certificate entered in evidence and marked Exhibit P No. 83.)

The Court: As I understand, the witness has testified the checks were for purchases in 1917?

A. Yes, sir.

The Court: Which purchases included these certificates you now offer.

Mr. Hetfield: Together with others.

The Court: Together with others.

Mr. Hetfield: I offer in evidence certificate tax sale, No. 15751, Roselle Park to Karl Schaffer, dated February 6th, 1917; amount paid, $13.90.

(Certificate entered in evidence and marked Exhibit P No. 84.)

Mr. Hetfield: I offer in evidence certificate of tax sale No. 15748, Roselle Park to Karl Schaffer, dated February 6th, 1917; amount paid, $12.49.

(Certificate entered in evidence and marked Exhibit P No. 85).

Mr. David: Same objection.
The Court: Same ruling.
Mr. David: Exception.
Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. As I understand it, the purchases you made in 1916 you have no checks for? A. No, sir.

Q. And you produced your certificates? A. What is left.

Q. The purchases you made in 1917 are all covered by the three checks which have been offered in evidence as Exhibits 80, 81 and 82? A. Yes, sir.

Q. So that there is no misunderstanding about it, those paid for the certificates which have been offered in evidence, 83, 84 and 85, as well as others? A. As well as others, yes.

Q. And as appears by the endorsement on the checks offered in evidence, those three checks went to the credit of the Borough of Roselle Park? A. Yes, sir.

Q. And one of them was drawn to the order of Langhans, without the word "Collector"? A. Yes, sir.

Mr. David: That is all.

Mr. Hetfield: That is all.

Mr. Hetfield: I would say Mr. Harrington was subpoenaed yesterday to be here this morning at half past 9; we were informed he would be here at that time. We have telephoned and are waiting now for an answer.

The Court: We will proceed with some other testimony.

Mr. David: We also notified the Harrington Company to be here.

Mr. Hetfield: What is the purpose of that remark?

Mr. David: The same as yours, I suppose.

Mr. Hetfield: My purpose is to show I have tried to bring my testimony.

The Court: I think the remark is improper; it was the same as counsel objected to a moment ago.

Mr. David: I will withdraw the remark and apologize to your Honor.

The Court: Yes.

CARL EHRENGART, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Ehrengart, where do you reside? A. Brooklyn, New York.

Q. And just talk so that all of the jury can hear you, as well as the Court, and counsel. What is your business? A. Public accountant.

Q. How long have you been a public accountant? A. Seven years.

Q. Seven years? A. Yes, sir.

Q. By whom were you employed during the year 1917? A. By Perley Morse & Company.

Q. And what business is Perley Morse & Company engaged in? A. Public accountants; certified public accountants.

Q. Did you, as a public accountant and an employee of Perley Morse & Company, have occasion to examine any of the books of the Borough of Roselle Park? A. I had.

Q. And what books did you examine? A. The cash books for the year 1917.

Q. What cash books? Collector's cash books? A. Collector's cash books.

Mr. Hetfield: I offer in evidence Collector's Records of Receipts, for 1916 and 1917.

(Collector's Records of Receipts entered in evidence and marked Exhibit P No. 86.)

Q. I show you Exhibit P No. 86, which is the Collector's Record of Receipts for the years 1916 and '17——

Mr. David: '16 and '17?

Mr. Hetfield: It is marked as such, Judge. I have not looked at it. I will examine it and find out.

Q. (Continued) —and I will ask you to look at that book, and tell me whether you have examined any of the accounts contained therein? A. I have.

Q. Just yes or no? A. Yes, sir.

Q. For what year? A. For the year 1917.

Q. Where does that year start, on what page in this book? The year 1917? A. This means it was cash received during the year 1917, and applying to various years as contained in this book.

(Answer repeated by the stenographer.)

Q. It indicates cash received by the Collector during the year 1917? A. For taxes.

Q. For taxes? A. Yes, sir.

Q. But where does the year 1917 start? On what page is the cash received for that year? A. In this column here (indicating), in the 1917 column, here. This seems to be the first item.

Mr. David: Does he give you the page?

Mr. Hetfield: Yes.

Q. The first cash entry or receipt is entered on page number what? A. Thirty-six.

Q. Did you foot or add the columns on each page for the year 1917? A. Yes, sir.

Mr. Hetfield: Strike out that last question, will you?

Mr. David: Just a minute; what was the last question?

Mr. Hetfield: I am going to ask it again, but I just want to preface that with a few more questions.

Mr. David: What is it?

(Question repeated by the stenographer.)

Mr. Hetfield: For the reason I want to go back a little bit. I see I made a mistake as to the book; I want to qualify the witness a little further before I ask it.

Mr. David: If there is no good reason for it, I think it should not be stricken out.

The Court: Was the question answered?

(Answer repeated by the stenographer.)

The Court: Let it stand.

Mr. Hetfield: I have no objection, only it is a little out of place.

Q. Did you make the footings on all of the pages in this book? A. Yes, sir.

Q. Does this or does not the book indicate payments made during the year 1917? A. Yes, sir.

Q. Then the book is for cash received during the year 1917? A. Yes, sir.

Q. And the entries for cash received during the year 1917 start on what page? A. Page 1.

The Court: The witness must have misunderstood the other question.

Mr. Hetfield: Yes, and I misunderstood it myself.

The Court: He was referring to receipts for 1917 taxes commencing on page 36.

A. Yes, sir, your Honor.

Q. Yes. Now I am asking for records of moneys received during the year 1917. Are all the totals made in that tax cash book by you? A. They are.

Q. And did you total the cash as indicated by that book for the year 1917? A. I did.

Q. And what was your grand total? A. 81,837.03.

(Answer repeated by the stenographer.)

Q. Can you, by referring to your totals, divide that grand total into periods of six months? In other words, can you tell me what that book indicates as to the sum of money or cash paid to the Collector from January 1st to June 30th, 1917? A. Yes; the dates are in the book.

Q. Can you tell us by looking at your totals what amount was paid or received by the Collector from January 1st to June 30th, 1917; that is, a period of six months; the first six months of the year? A. Not from this book, because each page is added independently and assembled on a summary sheet.

Q. I see. Can you tell me, from any summary or any memoranda in that book, as to the amount received in cash by the Collector the first six months of the year 1917? A. Yes, sir.

Q. Tell me that amount? A. 22,821.81.

Q. Can you tell me the amount of cash received, as indicated by that book, by the Collector, for the period commencing July 1st, 1917, and ending December 31st, of the same year? A. Yes, sir.

Q. What amount? A. 61,354.09.

Q. Why don't your two six months' periods conform with your year total? In other words, there is a difference between—there is a difference of

$2338.87 between the year total, which you gave us, and the two six months' periods. A. That is on account of two entries which had been made subsequently and changed the total which I gave you.

(Answer repeated by the stenographer.)

Q. You say there were two entries made in that book after you had totaled the amount? A. Yes, sir.

Q. As indicated? A. Yes, sir.

Q. Can you turn to those two entries? A. Yes, sir. (Witness does so, to page No. 72.)

Q. On page 72 there is what entry? A. There is an entry for 1495.61.

Q. And was that entry contained in that book when you examined it and made your totals, first? A. It was not.

Q. It was inserted in there subsequent to that? A. It was.

Q. What is the other entry? A. On page 73 there is an entry for 843.26.

Q. Was that entry inserted or put on that page after you had examined the book and made your totals? A. Yes, sir.

Q. On what part of the page in each instance are those entries made? A. On the last line.

Q. On page 72 the entry is the Public Service Railway Company? A. Yes, sir.

Q. And the second entry is Public Service Railway Company? A. Public Service Electric Company.

Q. Public Service Electric Company. And those two entries which were made subsequent to your examining the books and making your totals make up the difference of 2338.87? A. Yes, sir.

Q. Mr. Ehrengart, about when did you make your first footings in that Tax Cash Book? A. About the

last week of January, when I received the book from the Collector.

The Court: Last week of January this year?

A. Last year.

Mr. David: 1918?

A. 1918.

Q. When did you discover—first discover—how long after that did you first discover those subsequent entries of the Public Service Railway and the Public Service Electric Company? A. When I checked the postings to the tax duplicates.

Q. How long after did you discover those entries? After you had made your first totals? A. Two weeks, I suppose.

The Court: How long?

(Answer repeated by the stenographer.)

Q. Are those your figures? A. These are my figures.

Q. Is that total on page 86, grand total of 81,837.03, your figures? A. No, it is Mr. Langhans' figures.

Q. And those figures, that grand total was there the time you first started to examine the books? A. It wasn't there, but Mr. Langhans filled it in because it agreed with my working sheet.

Q. And Mr. Langhans then entered that in your presence, after going over your working sheet with his papers A. Yes, sir.

Q. And at that time were those two other entries on page 73 and page 74—72 and 73—were those contained in this book at that time? A. No, they weren't.

Mr. Hetfield: Now, Mr. Langhans, I do not care to have you testify in the trial at the present time. And I ask the Court to instruct him to stop shaking his head at me or mumbling something when I am examining the witness.

The Court: Yes.

Mr. Hetfield: No, he was talking to me, and shaking his head.

The Court: The defendant, of course, should not indicate any assent or dissent during the trial unless you are asked some direct question with reference to a signature, and then, of course, you can indicate.

Mr. Hetfield: I now offer in evidence the Miscellaneous Cash Book for the Borough of Roselle Park for the year 1917.

(Miscellaneous Cash Book for 1917 entered in evidence and marked Exhibit P No. 87.)

Q. I show you, Mr. Ehrengart, Exhibit P No. 87, known as the Miscellaneous Cash Book of the Borough of Roselle Park, for the year 1917, and ask you if you examined that book and totaled the amount recorded therein as paid, miscellaneous cash? A. Yes, sir; I have.

Q. What payments of cash does that—was that book used for? A. This book was used for everything that didn't relate to taxes, such as assessments, fines and miscellaneous revenue.

Q. Will you tell me the total that you found—the grand total you found in that book for the year 1917? A. Yes, 14,361.22.

Q. Can you tell me the amount of the total sum received from the 1st day of January to June 30th, 1917? A. Yes, sir.

Q. What is the amount? A. $5,598.63.

Q. And the amount from July 1st to December 31st, 1917? A. 8762.59.

Q. Those were totaled by you and are in your figures? The totals? A. The grand totals?

Q. Yes. A. Was inked in by Mr. Langhans, but the pencil figures are mine.

Q. And they agree, Mr. Ehrengart, both the pencil figures and the ink figures? A. Yes, they do.

Q. Were those books—was that book footed at the time you received it, it was given to you, first examined? A. It wasn't.

Q. It was not? A. No.

Q. Can you tell us about when it was footed in reference to your starting to make your examination? A. The last week of January.

Mr. Hetfield: That is all; cross-examine.

Cross-examination by Mr. David.

Q. I understand it, Mr. Ehrengart, the grand total shown in the Miscellaneous Cash Book for the year 1917, and the sum totals of the two six months' periods are alike? A. Yes.

Q. So there is no discrepancy or anything to be explained in connection with that? A. There is not.

Q. You say you started your work on the Collector's Record of Receipts for the year 1916 and '17, the last of January? A. I said in the last week of January.

Q. Yes. The last part of January. A. The last part of January.

Q. And when you did that you added up the grand total of the cash received for the year 1917, and entered it as 81,837.03? A. Yes, sir.

Q. Now, that was in there and showed your writing of that amount when you made the entry? A. Yes.

Q. Is that right? A. Yes.

Q. Now, it was after that that you say Mr. Langhans made two entries in that book, is that right? A. Yes.

Q. Talk out a little bit. A. Yes.

Q. And those two entries were made in your presence by Mr. Langhans? A. I didn't say that.

Q. Then I misunderstood you.

Mr. Hetfield: No, if your Honor please, the witness made no such statement. He said the totals were made in his presence.

The Court: The witness has corrected it; that is all right.

Q. Did Mr. Langhans call your attention to those two entries? A. No, sir; I called his attention to it.

Q. You called his attention to it? A. Yes, sir.

Q. When was that? A. As soon as I found it out.

Q. When? A. When I checked the postings and the tax duplicates.

Q. Can you tell me when? A. It may have been a week or two weeks later. I don't recollect.

Q. Did you trace the source of those two entries? That is, did you find out what they were in payment of? A. Yes, sir.

Q. Did you find that they were paid by check? A. I don't remember.

Q. Well, now, you investigated those two entries, didn't you? A. I saw that they weren't on my working sheet; on my original working sheet.

Q. Where is your original working sheet? A. Right here.

Q. Is it here? A. Yes, sir.

Q. When you discovered those two additional entries did you trace them to find out what they were in payment for? A. Yes, sir.

Q. Did you trace them to find out whether the money went into the bank? A. I didn't at that time.

Q. Well, did you later? A. Later on, yes.

Q. Did you not find that those two entries were entries of two payments by check which went to the credit of the Borough of Roselle Park? A. Yes, but they weren't contained in the total.

Mr. Hetfield: To save time we will admit they did.

Mr. David: Produce the checks.

Mr. Hetfield: The checks are here in evidence somewhere.

Mr. David: No, they are not; you haven't offered those checks.

Mr. Hetfield: If we have not, we will. We will admit the checks did this purpose, as counsel is probably trying to get the witness to testify; the witness probably does not know.

Mr. David: This is an expert accountant and I do not think he needs any help on the witness stand.

The Court: Proceed.

(Question and answer repeated by the stenographer.)

Mr. David: Now, I ask the last part of the answer be stricken out as not responsive; it already appears in his testimony that they did not appear in the total.

The Court: I will grant the motion to strike it out; the last part.

Mr. David: So the witness may know he is just to answer questions.

Q. Didn't you find in the check book an entry of those checks? A. You mean among the deposits?

Q. Yes, sir. A. No, sir.

Q. Didn't you find on the deposit slip an entry of those checks? A. I don't recollect.

Q. Didn't you look for it, Mr. Ehrengart? A. I don't recollect whether I did.

Q. Didn't you find the proceeds of those checks credited in the bank book to the credit of the Borough of Roselle Park? A. Yes, they were.

Q. Now, didn't Mr. Langhans call your attention to the fact that those payments were made in the last of December, 1917? A. I don't remember.

Q. And didn't he call your attention to the fact that he didn't act as Collector, and didn't have the books during the month of January, 1918? A. I know he didn't have.

Q. During the month of January you were engaged in examining these books? A. I was.

Q. And the books were located in the vault, were they not? A. Yes.

Q. And Mr. Langhans had no access to them, had he? A. He had at the first part of the investigation.

Q. Well, in your presence? A. Not in my presence, no.

Q. You mean during the first part of the month of January he had access to the books? A. Yes.

Q. Were you there? A. I was there.

Q. Then it was in your presence, wasn't it, that he had access to the books? A. He had access to the vault; in fact, he gave me the books.

Q. He turned over the books to you? A. Yes, sir.

Q. And then he had nothing further to do with

them except as you requested him to assist you? A. Yes; to put them back again.

Mr. David: That is all.

Mr. Hetfield: Who put them back?

(Answer repeated by stenographer.)

Q. Were those books kept in the vault or in the safe? A. They were kept in the safe and sometimes in the vault.

Q. And you had the combination of the safe? A. I had the combination; yes, sir.

Mr. David: That is all.

Redirect examination by Mr. Hetfield.

Q. When you were through with the books each day, were they turned over to Mr. Langhans? A. Not in the latter part of our investigation.

Q. No, I mean the fore part; the month of January I am talking about now. A. Yes, sir.

Q. And after you left each day did Mr. Langhans have free access to all the books? A. He knew the combination at that time.

Q. As a matter of fact, it was in the latter part of your investigation that the free access to the books was taken away from Mr. Langhans? A. It was.

Q. Isn't that so? A. It was.

Q. Do you remember that date? A. I couldn't tell you.

Q. As a matter of fact, wasn't it after the first of March? A. Yes; yes, sir.

Mr. Hetfield: That is all.

By the Court.

Q. Mr. Ehrengart, did you make the grand total of the Collector's book before these two entries were written in? A. Yes, your Honor.

Q. And what was that grand total? A. As I testified, eighty-one thousand odd.

Q. If the total was eighty-one thousand odd prior to the writing in these two entries, these two entries should add to that amount, should they not? A. They should, your Honor.

Mr. David: They do, your Honor.

The Court: I do not hear you.

Mr. David: They do.

The Court: But the totals for two periods of six months are less than this 81,000.

Mr. David: There must be a mistake in the figures; they are more.

The Court: They are more; yes, it is my mistake. I see.

Q. Now, Mr. Ehrengart, when you discovered the omission of the two entries, just what did you do to trace out the error and correct it? A. I called Mr. Langhans' attention to the additional entries, and told him that the total had to be increased by these two subsequent entries; he admitted it, consequently that was part of the additional receipts.

Q. Yes.

(Answer repeated by the stenographer.)

Q. How did you discover that these two entries were omitted from the book in its original condition? Where did you find the entries? A. I had previously checked the postings, applying each amount from the Tax Collector's Book to the Tax

Duplicates, ascertaining whether each payment had been applied in the right amount and to the right account, and then, scanning the book, I discovered there were two unchecked items, so my attention was called to the total of that page.

Q. You found those two unchecked items in what book? A. In the Tax Collector's Book; receipt of the taxes.

Q. Do I understand you that those two items were not in there at the time you made— A. No, later on. I mean that is the way I discovered it; there were two operations.

Q. If those two entries were not in the Tax Collector's Book, you could not later discover them there; you must have discovered those two entries in some other book? A. No.

Q. And then noticed their omission from the Tax Collector's Book, and then called his attention to it? A. No, your Honor.

Q. I do not understand it. Explain. A. My work consisted of two operations; first, I had to check the Tax Book, to ascertain the total.

Q. You did that and made this total 81,000? A. 81,000.

Q. Now then? A. Then I applied each entry under the receipt to the Tax Duplicate Book, ascertaining whether it was posted correctly. I went through the whole book, and later on I scanned, I found the additional entries.

Q. Then you found these entries in the Tax Duplicate Book? A. No, I found it in the Cash Receipt Book; they hadn't been there when I first applied the postings.

Q. In which book did you first find the two entries? A. In the cash receipt book.

The Court: My impression was that those two entries were omitted from the Cash Re-

ceipt Book, but he said he found them in the Cash Receipt Book.

Mr. Hetfield: They were omitted there, and then he subsequently found them there.

Recross-examination by Mr. David.

Q. When you made your original grand total? A. Yes.

Q. In the Cash Receipt Book those two items were not there? A. They weren't.

Q. But at a subsequent time you found those two items there? A. Yes, sir.

The Court: Oh!

Q. Which, when you checked up showed twenty-three odd hundred dollars more received? A. Right.

Q. And at that time you were examining the books? A. Yes.

Q. Now, the way you found that those two items hadn't been entered in the Cash Receipt Book was on checking up the Tax Duplicate Book? Was it not? A. Yes, sir.

Q. In other words, you went through the Collector's Tax Duplicate for the year 1917, and you found these two items, is that right?

Mr. Hetfield: I object to the way counsel is framing his questions.

Mr. David: What is the objection?

Mr. Hetfield: I am talking to the Court. Framing these questions on facts that the testimony does not warrant. This witness has not testified he found these items in the Tax Duplicate.

The Court: I think the question was proper; I overrule the objection.

Mr. David: This man does not need any assistance; I want to find the facts.

The Court: It was a sort of leading question; it was a question for an expert.

(Question repeated by the stenographer.)

A. I didn't find the items in the Tax Duplicate; I found the items in the Cash Book.

Q. All right. You never found these items in the Tax Duplicate? A. No, sir.

Q. They were never there? A. No.

Q. Now, take your Tax Duplicate for the year 1917, and let us see whether they are there.

Mr. Hetfield: He has not looked at the Tax Duplicate yet.

Mr. David: It is there in evidence.

Q. Did you go over the Tax Duplicate for the year 1917, in your examination of those books? A. For 1917? Certainly.

Q. All right. Get out your Tax Duplicate for the year 1917, and let me know whether those two items are there or not? A. I didn't find them at that time. I don't know whether they are there.

Mr. Hetfield: Is that the duplicate?

A. Yes, sir; this is the duplicate. (Witness examines the book.) They are not there, no.

Q. And you say the two entries to which you have called our attention? A. Yes.

Q. In the Cash Book are not in the Tax Duplicate for the year 1917? A. I couldn't find them.

Q. Do you say they are not there? A. Yes.

Mr. Hetfield: He said he could not find them; he does not say they are not there.

The Court: That is an answer.

Mr. David: He does say they are not there. Are you testifying or is this witness? I will ask the stenographer to read the record of my question and his answer and the Prosecutor's statement.

(Question, answer and statement repeated by the stenographer.)

Mr. David: Now I ask the Prosecutor to withdraw that remark.

Stenographer: He speaks so low you cannot hear him.

Mr. Hetfield: Yes; he spoke so low I could not hear him.

Q. When was the last time you went over this book, Mr. Ehrengart? A. I don't know exactly when it was the last time.

Q. Have you got your check audit of the work you did on this book? A. I suppose among my working papers.

Q. Have you got it here? A. I am not in the employ any more; I have to leave to the others.

Q. You are not in the employ of Perey-Morse any more? A. No.

Q. And you have turned your original papers in connection with this audit over to whom? A. To the firm.

Q. Well, to whom did you hand them? A. To the manager.

Q. What is his name? A. Mr. Wright.

Q. Mr. Wright? A. Yes, sir.

Q. Here in court? A. Yes.

Q. And do you know whether your original papers are here or not? A. They are.

Q. They are here? A. Yes, sir.

Q. Will you look through your original papers and see whether those two items are contained

therein? A. They are contained as part of the additional discovered cash receipts.

Q. Will you look over your original papers and see whether they are contained therein with reference to the Tax Duplicate Book? A. They are not, I know.

Q. And you know they are not? A. Yes, sir.

Q. Because those items were not in the Tax Duplicate Book? A. Yes, sir.

Q. That is absolutely right, isn't it? A. That is right.

Mr. David: That is all.

By the Court.

Q. Mr. Ehrengart, I want to straighten out my own mind in one particular? A. Yes?

Q. Now, I understand you to say that when you made your original totals of the Collector's Cash Book? A. Yes?

Q. That these two items were not in that book? A. Yes, sir.

Q. Subsequently you found them in the book? A. Yes, sir.

Q. About how much later? A. I should think about a week or two weeks later.

Q. And they had been put in there without your knowledge? A. Yes, because they didn't agree with the totals of my working sheet.

Q. Then what did you do with reference to those two items you discovered had been put in subsequent to that first examination? A. I called Mr. Langhans' attention to it.

Q. What was the conversation between you about it? A. He admitted it——

Q. No. Just give me the conversation between you with reference to those two items? A. He

said, "I would have told you; I had to protect somebody for taxes. I have a certified check in my pocket to show that."

(Answer repeated by the stenographer.)

Q. Proceed with the rest. A. "So I included—increased my total by those figures and admitted it was correct."

Q. Did he tell you he had written in those two items? A. Yes, sir.

Q. And did he produce the checks? The certified checks that he said he had in his pocket? A. No; I didn't ask him for them.

Q. Were those two items entered as of a prior date to the date of this conversation? A. They were included in the bill.

Q. They had been entered prior to this conversation? A. Oh, yes.

Q. When he said he had certified checks in his pocket— A. Yes, your Honor. He said he had certified checks which he said related to that, but I wasn't interested as long as he admitted it.

The Court: That is all.

Re-redirect examination by Mr. Hetfield.

Q. I want to have you explain how you came to find that these two items came to be inserted. A. Yes.

Q. As I understand, when you made your first footings those two items did not appear? A. No.

Q. Is that correct? A. Footing——

Q. Yes or no, is that correct? A. That is correct.

Q. And then, after you had made your first footings, you checked your Cash Book as against your Tax Duplicate? A. Yes.

Q. Is that so? A. Yes, sir.

Q. And then you found two items which had—in your Cash Receipt Book, which did not have your check or check mark, when you were checking against the Tax Duplicate? A. Yes, sir.

Q. And by reason of those two items not having your check mark, you were satisfied they had been inserted subsequent to your making that grand total? A. Yes, sir.

Q. It was not because you saw those two items in the Tax Duplicate, was it? A. No, sir; I didn't see them in the Tax Duplicate.

Q. Those two items are added as of what date in the Tax Cash Book? A. It was December 21st.

Q. And when you made your first footing it was some time in the fore part of January, was it not? A. It was in the latter part of January, because I didn't have the book before then.

Q. Then those entries were made after January 1st? A. Yes, sir.

Q. As of—and made as of December 21st? A. Yes, sir.

The Court: 31st.

By Mr. David.

Q. Where are those entries? A. (Indicating.) At the bottom there, see? And this here.

Q. You had not only checked up but numbered, had you not, each of the checkings that you made? A. I hadn't numbered them.

Q. You hadn't numbered them? A. No, sir.

Q. There was no difficulty for you to see these two additional entries in going over these books in your investigation, was there? A. No, anybody would have found them by scanning the book.

Q. Yes, and at that time you were engaged in

investigating these books? A. (Witness nods head affirmatively.)

Q. Is that right? A. Yes.

Q. And Mr. Langhans knew it? A. Yes.

Q. Didn't he; is that right? A. Yes, sir.

Q. You, as a matter of fact, were in charge of the examination of the books, weren't you? A. Yes, sir.

Q. And you reported your findings to Mr. Wright? A. Yes, sir.

Q. And you were the man that had charge of the entire audit of these books? A. Yes, sir.

Q. Is that right? A. Yes, sir.

Q. Did you make up the entire audit of the books? A. I didn't.

Q. Who did? A. It was continued by somebody else of the staff.

Q. When did you step out? A. Somewhere in March.

Q. How much experience have you had in municipal accounting, Mr. Ehrengart? A. Well, I had investigated accounts of the Treasurer over there in Ridgefield Park, and then I had some experience in the City of New York.

Q. How many municipalities have you audited the accounts for? A. I have also audited the City of Elizabeth.

Q. How recently? A. In the year 1917.

Q. That was an unsatisfactory audit, was it not?

Mr. Hetfield: I object.

A. Not that I know of.

The Court: Well, this is cross-examination; I will allow it.

Mr. Hetfield: Will your Honor hear me?

The Court: Yes.

Mr. Hetfield: In the first place this witness did not make any audit of these books. All he testified he had done was to make footings of two books; that is all he has testified to. If he made an audit or someone else made an audit that was unsatisfactory to some party or some person I do not see how it is relevant in any way as affecting the ability of the persons who did the examining of these accounts. Of course, this audit is probably not satisfactory to a great many people, and many audits are unsatisfactory.

The Court: I think I will allow the question. The witness can, of course, protect himself with reference to anything he does not understand.

(Question and answer repeated by the stenographer.)

Mr. David: I think that is all, Mr. Ehrengart.

Mr. Hetfield: That is all, Mr. Ehrengart. Is there a representative here from Mr. Harrington?

Frederick Atanasio: Yes, here I am.

FREDERICK ATANASIO, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you reside, Mr. Atanasio? A. 1149 50th Street, Brooklyn.

Q. What is your business? A. Secretary of the Harrington Company.

Q. What is the business of the Harrington Company? A. Purchasing property sold at public tax sales, in New Jersey.

Q. Where are they located? A. 550 Montgomery Street, Jersey City.

Q. Did the Harrington Company purchase any property at tax sales held in the Borough of Roselle Park, during the years 1915, '16 and '17? A. Yes, sir.

Q. Did they purchase any property during the year 1915? A. No, sir.

Q. Did they purchase any during the year 1916? A. Yes, sir.

Q. Have you any certificates or vouchers? A. A. Yes, sir.

Q. Cancelled checks with you for that year? A. I have.

Q. Produce them, please.

(Witness produces papers.)

Q. I will take one check at a time. This check is made out by whom? A. That is signed by the Treasurer and President but made out by me and the names and the amounts.

Q. It is a Harrington Company check? A. Yes, sir.

Mr. David: Cannot we follow the same procedure as yesterday with these checks?

Mr. Hetfield: I might offer them one at a time, but I want to ask him for what they were given. Strike out the last question and answer, and I will ask.

Q. These four checks were given by the Harrington Company for what purpose? A. In payment of

properties bought at public tax sale held in the Borough of Roselle Park.

Q. Tax sale held at what year? A. In 1916, and in 1917; two, I believe, in 1917.

Q. Have you any certificate, tax sale certificates, in your possession? A. No, sir.

Q. Where are they? A. Those which were unredeemed are at our office.

Q. And I show you a check for $3758.67, have you the certificate of the—tax sale certificate for which that check was given? A. Yes, sir; we received the tax sale certificate, for which that check was paid together with a balance remaining, which we found Mr. Langhans was short, and we sent him a check for the balance due on that sale of January 13th, 1916; those two checks represent the amount due at that one sale; and we received certificates representing that total amount.

Q. Have you still those certificates in your possession? A. Those which have not been redeemed; some have been redeemed by the persons who are interested in the property; and those which were not redeemed are still at our office.

Q. Why didn't you bring those which were not redeemed with you? A. We didn't know that they were required to be brought.

Q. Didn't your subpoena call for receipts and certificates, checks, and cancelled checks? A. We assumed certificate had reference to the payment of money, and not tax certificate, because there is receipts, certificate, and checks, otherwise we would have gladly brought them.

Mr. Hetfield: I offer in evidence check of Harrington & Company, dated January 13th, 1916, for $3758.67, payable to H. F. Langhans, Collector, and endorsed Pay to the order of the First National Bank of

Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector.

(Check entered in evidence and marked Exhibit P No. 88.)

Mr. Hetfield: Also offer in evidence check of Harrington Company dated February 21st, 1916, payable to the order of Harry F. Langhans, Collector, for $60.35, and endorsed Pay to the National State Bank of Elizabeth, New Jersey, or order, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector.

(Check entered in evidence and marked Exhibit P No. 89.)

Q. These two checks, marked P No. 88 and P No. 89, were given by the Harrington Company for the purchase of lands sold at public tax sales by the Borough of Roselle Park? A. Yes, sir.

Q. During the year 1916? A. Yes, sir.

Q. Were these two checks I now show you given for properties purchased at tax sales held by the Borough of Roselle Park for the year 1917? A. Yes, sir.

Q. And have you the certificates for which these checks were given, at the present time? A. Only those which are unredeemed; the balance we have left, but we received the certificates totaling the amount for these checks which we gave in payment of those certificates.

Q. You haven't them with you now? A. No, sir.

Mr. Hetfield: I offer in evidence check of the Harrington Company, dated January 27th, 1917, Pay to the order of Harry F. Langhans, Collector, $1802.51; endorsed

Pay to the National State Bank, Elizabeth, New Jersey, or order, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector.

(Check entered in evidence and marked Exhibit P No. 90.)

Mr. Hetfield: Also check of Harrington Company, dated September 26th, 1917, Pay to the order Harry F. Langhans, Collector, for $969.27; and endorsed Pay to the order First National Bank of Roselle, Borough of Roselle Park, New Jersey, Harry F. Langhans, Collector. Also receipt attached to said check for payment of said sum $969.27, signed by Harry F. Langhans, Collector.

(Check and receipt entered as one exhibit and marked Exhibit P No. 91.)

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. As I understand it, Mr. Atanasio, those four checks paid for your purchases in the years 1916 and '17? A. Yes, sir.

Q. And as appears by the endorsement on the back of them, they went to the credit of the Borough of Roselle Park? A. The checks speak for themselves. I guess so.

Q. Look at them. A. Yes, they went to the credit—I don't remember the full title of the bank.

Q. But they went to the credit of the Borough? A. Yes.

Mr. David: That is all.

Redirect examination by Mr. Hetfield.

Q. Have you made any claim against the Borough of Roselle Park, by reason of these checks being given, or this amount of money being paid?

Mr. David: Objected to as immaterial and irrelevant.

(Question repeated by the stenographer.)

The Court: I do not see the object or the materiality.

Mr. Hetfield: If the Court please, I cannot very well explain without revealing to the jury——

The Court: If you will connect that up with something material, I will allow the question temporarily.

Mr. David: I ask an exception.

Mr. Hetfield: I will withdraw that question, your Honor, and ask this one:

Q. You have testified that you still have some of the certificates, tax certificates, in your possession? A. Yes, sir.

Q. Why have you not attempted to—or have you attempted to dispose of those tax certificates or collect on them?

Mr. David: Objected to as immaterial and irrelevant.

The Court: I will sustain the objection.

Q. Have you, as a representative of the Harrington Company, conversed with Mr. Langhans or conferred with him regarding the payment of these checks? A. Yes, sir.

Q. For what purpose? A. With regard to some of the parcels that were sold covered by this check

had been sold to the Borough before, and I had him take it up with the Borough to get a refund to us of those certificates of which there had been prior sale to the Borough.

Q. You say you made such a demand on Mr. Langhans? A. Yes, sir.

Q. When was that demand first made, how long ago? A. Well, as early as—in the spring of 1916.

Q. And was the refund ever made? A. No, sir.

Q. What amount did you demand of Mr. Langhans to refund by reason of these payments? A. I don't recall now; it is around $2,000 or $2100; I do not recall exactly the amount.

Mr. Hetfield: That is all.

Recross-examination by Mr. David.

Q. You say that some of the certificates—some of the properties evidenced in the certificates had already been sold to the Borough? A. Yes, sir.

Q. Not at the same sale? A. No.

Q. No. You mean that in prior years the Borough had purchased these properties at tax sales? A. Yes, sir.

Q. And after you found that out and had paid for the tax certificates for the sale in the year 1916 you wanted them to hand back the money? A. On those parcels; yes, sir.

Q. That money had already gone into the Borough account, hadn't it? A. Appeared so.

Q. And you wanted Langhans to give you a refund because the Borough had a prior lien? A. Because we considered we would have to cut off the Borough's rights, and we wanted this straightened out rather than be in conflict with the Borough.

Q. You do not say Langhans got any money in this? A. No, sir; we don't.

Q. Or got any of that refund? A. No, sir.

Mr. Hetfield: That is all.

Mr. David: I move all that evidence be stricken out as incompetent, irrelevant, and as absolutely no bearing on this case, and it can only confuse the issue rather than help it.

Mr. Hetfield: The conversation—the testimony was with the defendant pertaining to these specific checks. I have not all my evidence in at the present time, but if, before I rest my case, I have not connected up this testimony sufficiently, I would then, of course, consent to have it stricken out.

The Court: I will deny the motion to strike out now on that understanding.

Mr. David: I ask an exception.

The Court: Granted.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

CHARLES F. HAHN, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Where do you reside? A. 719 Beck Street, New York City.

Q. What is your business? A. Accountant.

Q. How long have you been an accountant? A. About ten years.

Q. By whom are you employed? A. Perley, Morse & Company, certified public accountants, New York.

Q. How long have you been employed by Perley, Morse & Company? A. About four years.

Q. And as an employee of Perley, Morse & Company have you had occasion during the past year or so to examine the books of the Collector of the Borough of Roselle Park? A. I did.

Q. When did you first start to examine the accounts of the Collector of the Borough of Roselle Park? A. About the 2nd of March, 1918.

Q. Will you tell us just what that book is, Mr. Hahn? A. Collector's Cash Book, for taxes.

Q. For what year? A. 1915.

Mr. Hetfield: I offer that in evidence.

(Book entered in evidence and marked Exhibit P No. 92.)

Q. That book contains what? A. The receipts for taxes.

Q. Paid during what year? A. Year 1915.

Q. Will you, or did you total the cash received, as indicated by that book, by the Borough Collector, for the period commencing July 1st, and ending December 31st, 1915? A. (Witness examines the book.) A. Yes, sir.

Q. What was the total cash received by the Collector as indicated by that book during that period? A. July 1st, 1915, to December 31st, 1915, was $52,730.22.

Q. You made the grand total yourself as well as the other footings? A. Yes, sir; I did.

Q. I show you another book; will you kindly tell us what it is? A. Miscellaneous Cash Book, year 1915 and 1916.

Q. And what does that contain? A. Contains all revenue from assessments and fines, licenses, and other revenue aside from taxes.

Q. All revenue other than those received by taxes? A. Taxes.

Q. Did you total the payments as indicated by that book, making a grand total for the period commencing July 1st, 1915, to December 31st, 1915? A. Yes, sir.

Q. What is the grand total of that period? A. From July 1st, 1915, to December 31st, 1915, $8,576.84.

Mr. Hetfield: I offer the Miscellaneous Cash Book now for the year 1915 in evidence.

(Miscellaneous Cash Book for 1915 entered in evidence, and marked Exhibit P No. 93.)

Q. I now ask you to take the Tax Cash Book for 1916. That book contains what? A. Back—all the revenue from taxes.

Q. For what year? A. 1916.

Q. Did you total—did you make the footings on the different pages of that book showing the amount of taxes received by the Collector for the period commencing January 1st, 1916, to June 30th, 1916? A. Yes, sir.

Q. What is the grand total for that period? A. From January 1st, 1916, to July 30th, 1916.

The Court: June?

Q. June or July? A. June 30th, 1916, pardon me, $16,601.09.

Q. That total was made by you? A. Yes, sir.

Q. Can you tell us the total taxes received by the Collector or paid to the Collector as indicated

by that book for the period commencing July 1st, 1916, and ending December 31st, 1916? A. Yes, sir. From July 1st, 1916, to December 31st, 1916, $45,641.95.

Mr. Hetfield: I offer that book in evidence first.

(Book for 1916 entered in evidence and marked Exhibit P No. 94.)

Q. I ask you to turn to Miscellaneous Cash Book, marked Exhibit P No. 93, and ask if you can tell us the amount of money received by the Collector, in miscellaneous cash, as indicated by that book for the period commencing January 1st to June 30th, 1916? A. Yes, sir; January 1st, 1916, to June 30th, 1916, $7168.20, $7168.20.

Mr. David: $7168.20?

A. Correct.

Q. Can you tell us the amount of miscellaneous cash received by the Collector in the period commencing July 1st to December 31st, 1916, as indicated by that book? A. July 1st, 1916, to December 31st, 1916, $5785.51.

Q. Now, did you make—did you compare the Tax Duplicates with the Cash Books, did you check one against the other? A. I did.

Q. In your examination? A. Checked the Cash Books into the Tax Duplicates.

Q. And in making that comparison did you find any items entered as paid in the Tax Duplicates which were not contained in the Cash Books? A. I did.

Q. Can you tell us what items of that character you found during the period from July 1st to December 31st, 1915? A. Yes, sir; by referring to my working sheet.

Mr. David: I want to examine him before he uses that, as to his refreshing his memory on the working sheet. Before he uses any paper I want to examine him on the paper.

Mr. Hetfield: All right; I have no objection.

Special cross-examination by Mr. David.

Q. What is this paper that has been handed to you? A. This is a working sheet.

Q. What do you mean by a working sheet? A. From which our report is made up.

Q. Did you make this yourself? A. My assistant made that and I checked it.

Q. Who is your assistant? A. Whoever I had in charge.

Q. Well, that is a very vague, indefinite answer, Mr. Hahn? A. I can't recall just exactly who figured that just now, who made that out, but it was done under my direction and I checked it.

Q. And how many assistants did you have working on this? A. I believe one or two.

Q. This was made up from sheets that you had personally written, Mr. Hahn, was it not? A. No, sir.

Q. Well, I understood you to say that you had checked up— A. I——

Q. One minute. Checked up and taken out various items from the Tax Duplicate for the year 1915? A. No, sir; I checked the Cash Book to the Tax Duplicate, and put checks on both books; all items which were marked paid in the Tax Duplicate that did not have a check, I had my assistant make a list of, and then I rechecked it from the Tax Duplicate onto the list.

Q. And that is the list that your assistant copied from the books that you say you checked up, being the Cash Books, and the Tax Duplicates for the year 1915? A. Yes, sir.

Q. And you say you checked back this list with the books? A. Yes, sir.

Mr. David: Go ahead.

The Court: Gentlemen, we are starting into, perhaps, a long examination, and I will take a recess now until 1.15; come back a quarter of an hour earlier.

Adjourned until this afternoon at 1.15 P. M.

ONE-FIFTEEN P. M. SESSION.

CHARLES F. HAHN (resumed).

Direct examination (continued) by Mr. Hetfield.

Q. I think prior to that I asked the witness if he could tell us by looking at the Tax Duplicates and the Tax Cash Books for 1915 what items appear as marked paid in the Tax Duplicates which do not appear in the Tax Cash Books? A. Yes, sir.

Q. For the period during that year from July 1st to December 31st? A. Yes, sir.

Q. Will you? A. By referring to this sheet.

Q. Yes, sir. Will you now state what those items consist of and what they are? A. These items, schedule of items which appear in the Tax Duplicate marked paid, which didn't come through an entry in the Cash Book.

Q. You mean the Tax Cash Book? A. Cash tax.

The Court: Items that did not appear in the Tax Cash Book?

A. Exactly.

The Court: But which did appear in the Tax Duplicate?

A. Exactly, as being paid and as coming through the Cash Book.

Q. Did they appear in any cash book? A. No, sir.

Q. Or anywhere other than in the Tax Duplicate? A. No, sir.

Q. Will you state what those items consist of? A. Read them off?

Q. Yes. A. Benjamin Brown, year assessed 1913, on Tax Duplicate, on page 20, line 5, date marked paid January 18th, 1915, interest 48c., taxes $4.02, a total of $4.50.

Q. When was that marked paid? A. Marked paid on January 18th, 1915.

Q. Well, I want the period——

Mr. Hetfield: I ask that answer be struck out, because my period is from July 1st to December 31st.

A. I beg pardon.

Q. 1915. A. Raphael Galdo, year assessed 1914, Tax Duplicate, page 24, on line 5, date marked paid is August 31st, 1915, interest $1.75, tax is $24.54, making a total of $26.29. Next is Pietro Piorida, year assessed 1914, page 41 in the Tax Duplicate, on line 19, date marked paid is August 31st, 1915; interest 60c., tax $7.52, total $8.12. Next is A. Frankenstein & Company, year assessed

1914, page 46 in the Tax Duplicate, on line 15, date marked paid is December 31st, 1915, interest $1.80, tax $15.04, making a total of $16.84. A. Frankenstein & Company, year assessed 1914, on page 53, line 8, date marked paid December 31st, 1915, interest $4.72, tax $39.48, making a total of $44.20. A. Frankenstein & Company, year assessed 1914, page 53, line 5, marked paid December 31st, 1915, interest $5.78, tax $48.88, total $54.66. Thomas Johnson, year assessed 1914, page 60, line 18, date marked paid August 31st, 1915, interest $4.86, tax $61.16, total $66.02. Therese Dowers, year assessed 1914, page 61, line 5, date marked paid December 31st, 1915, interest $7.67, tax $63.92, and total $71.59. Harry Langhans, year assessed 1914, page 64, line 18, date marked paid December 20th, 1915, interest $5.47, tax $67.31, total of $72.78. Alfred Atkins, year assessed 1914, page 75, line 7, date marked paid December 20th, 1915, $3.87 interest, $30.08 taxes, and total $33.95. Grace A. Bogart, year assessed 1914, page 79, line 15, date marked paid December 31st, 1915, taxes $14.37. Joseph Raventing, year assessed 1915, page 41, line 14, date marked paid December 20th, 1915, tax $49.24. I. Sealio, year assessed 1915, page 49, line 2, date marked paid December 20th, 1915, tax $6.03. William B. Bribenaum, year assessed 1915, page 50, line 18, date marked paid December 6th, 1915, tax $8.04. At. Litricum, year assessed 1915, page 76, line 4, date marked paid December 20th, 1915, tax $18.09. Charles C. Waill, year assessed 1915, page 80, line 17, date marked paid December 31st, 1915, $25. DeWitt C. Brown, year assessed 1915, page 84, line 12, date marked paid December 28th, 1915, $49.24. Marie A. Brenworth, year assessed is 1915, page 89, line 5, date marked paid December 28th, 1915, tax $12.06. William C. Burnstead, year as-

sessed 1915, page 100, line 19, date marked paid December 28th, 1915, tax $12.06. Pearl Jenkins, year assessed 1915, page 106, line 4, date marked paid December 20th, 1915, tax $68.34. G. and H. Zess, year assessed is 1915, page 109, line 3, date marked paid December 28th, 1915, tax $7.04. W. B. Perkins & Company, year assessed 1915, page 109, line 14, tax $7.04.

Mr. David: When was it paid?

A. Date marked paid December 20th, 1915. Pardon me. J. McMilliam, year assessed 1915, on page 111, line 13, date marked paid December 28th, 1915, tax $7.04. Philip Cohen, year assessed 1915, page 113, line 7, date marked paid December 28, 1915, tax $7.04. W. B. Perkins, year assessed 1915, page 113, line 10, date marked paid December 31st, 1915, tax $8.04. W. B. Perkins & Company, year assessed 1915, page 118, line 18, dated marked paid December 28th, 1915, tax $15.08. Philip Cohen, year assessed 1915, page 121, line 17, date marked paid December 28th, 1915, tax $12.06. Minnie Repp, year assessed 1915, page 122, line 3, date marked paid December 28th, 1915, tax $6.03. M. Cummings, year assessed 1915, page 125, line 11, date marked paid December 28, 1915, tax $13.07. G. F. Repp, year assessed 1915, page 125, line 17, date marked paid December 31st, 1915, tax $6.03. J. R. Rithermeyer, year assessed 1915, page 129, line 15, date marked paid December 31st, 1915, tax $6.03. Charles Lecake, year assessed 1915, page 130, line 2, date marked paid December 20th, 1915, tax $18.09. A. Van Buskirk, year assessed 1915, page 130, line 16, date marked paid November 29th, 1915, tax $54.27. A. Van Buskirk, 1915, page 130, line 17, date marked paid November 29th, 1915, tax $10.05. W. B. Perkins, year assessed 1915, page

131, line 20, date marked paid December 31st, 1915, tax $9.05. That is all.

Q. Is that all, for that period? A. Yes, sir.

Q. What does that total? A. Totals $842.88.

Q. In other words, you find that during the period commencing July 1st to December 31st, 1915, there were items, amounting to $842.88, marked paid in the Tax Duplicates, and do not appear in the Tax Cash Books? A. Yes, sir.

Q. I ask you now to turn to the Tax Duplicate for the year 1916. (Witness does so.)

(Discussion at the Judge's bench, inaudible to either jury or stenographer.)

Mr. Hetfield: If the Court please, for the benefit of the jury, and with the consent of counsel, I would make a statement as to our conference or discussion; for the purpose of saving time I am going to ask the witness for his totals for the items which are marked paid in the Tax Duplicates and not in the Tax Cash Books, reserving the right, should those totals be disputed or denied by the defendant to then recall the witness.

The Court: To furnish the items. Yes.

Mr. Hetfield: And go into details.

Mr. David: Does the jury understand that I think it ought to appear that the object is to save the time of calling off each of the items at this time; it may not be necessary after a list is furnished to the defendant.

The Court: Yes.

Q. Mr. Hahn, did you find any item in the Tax Duplicates for the year 1916, marked paid which do not appear in the Cash Books, Tax Cash Books for that year? A. Yes, sir.

Q. Will you tell us what you find is the total amount appearing in the Tax Duplicates and not in the Cash Book for the period commencing January 1st, and ending June 30th, 1916? A. 1916. January 1st to June 30th, is $2013.80, items which appeared marked paid in Tax Duplicate which do not appear in the Tax Cash Book.

Q. Do you find any such items during the period commencing July 1st to December 31st, of the year 1916? A. Yes, sir, $5,886.40.

Q. That represents what? A. Items marked paid in Tax Duplicate which don't appear in the Tax Cash Book.

Q. Now turn to the Tax Duplicate for the year 1917; do you find any such items in the period commencing January 1st, and ending June 30th, for the year 1917? A. No, sir.

Q. Do you find any such items for the period commencing July 1st, and ending December 31st, 1917? A. Yes, sir, $40, from July 1st to December 31st, 1917, items which are marked paid in the Tax Duplicate which don't appear in the Tax Cash Book.

Q. I see.

The Court: The amount is?

A. $40.

Mr. Hetfield: I offer in evidence book marked Sewer and Sidewalk Assessments, the first page of said book being marked "Book One."

(Assessment ledger entered in evidence and marked Exhibit P No. 95-a.)

Mr. Hetfield: I also offer book Sewer and Sidewalk Assessment, marked No. 2, Borough of Roselle Park, New Jersey.

(Book No. 2 entered in evidence and marked Exhibit P No. 96.)

Q. Mr. Hahn, in your examination of the Collector's accounts did you examine the assessment ledgers? A. I did.

Q. Did you find any items marked paid in the assessment ledgers which did not appear in any cash books? A. I did.

Q. Will you turn to the assessment ledger and tell us which book it is of these, if any, such items appear during the period commencing July 1st to December 31st, 1915? A. All the items which were marked paid in the assessment books which do not appear in any cash books, I have enumerated on this sheet.

Q. And that is your working paper? A. Yes, sir.

Q. Made— A. Made by myself.

Mr. Hetfield: With the consent of counsel, and to save time, I will have this testimony given the same as we did in the other case, subject, of course, to recall the witness and prove the different items.

The Court: Yes.

Q. Will you give us the total amount of those items for that period, Mr. Hahn? A. From July 1st to December 31st, 1915, items marked paid in assessment ledgers which don't appear in cash books amounts to $58.46. From January 1st to June 30th, 1916, items marked paid in assessment ledgers, which don't appear in cash books, amounts to $3106.29. July 1st to December 31st, 1916, items marked paid in assessment ledgers, which don't appear in cash books, is $4648.78.

Q. Do you find any such items in the assessment ledgers for the year 1917? A. No, sir.

Q. In your examination of the books of the Collector did you search for records of tax sales during the period commencing July 1st, 1915, and ending December 31st, 1917? A. I did.

Q. Did you find any record in any of the books of the Collector indicating any tax sales during the period commencing July 1st, and ending December 31st, 1915? A. No, sir.

Q. Did you find any record indicating any tax sales or any money received from tax sales by the Collector during the period commencing January 1st, and ending June 30th, 1916? A. I did.

Q. In what book did you find it? A. In the Tax Duplicate, in the margin to be marked "Sold to Harrington Company," or to whatever individual bought it, or whether it was sold to the Borough with the amount and the date.

Q. What was the total amount of money received as indicated by the Tax Duplicate for that period? A. $3,138.56.

Q. Will you turn to the Tax Duplicate for that year, and show us some of those items you refer to? A. I would have to refer to an earlier Tax Duplicate. It would not be in the 1916 Duplicate; it would be in the 1915. Got the 1914?

Mr. Hetfield: I offer in evidence Collector's Tax Duplicate for the Borough of Roselle Park for the year 1914.

(Tax Duplicate Book for 1914 entered in evidence and marked Exhibit P No. 97.)

Mr. David: I take for granted this book has entries during the period set forth in the indictment.

Mr. Hetfield: If it has not, I will withdraw it. I am told it has.

Q. Do you find records in that Tax Book indicating sales held during the period commencing January 1st and ending June 30th, 1917? A. On another book back of this; this is subsequent sale.

Mr. Hetfield: I offer in evidence Collector's Tax Duplicate, Borough of Roselle Park, 1913.

(Collector's Tax Duplicate for 1913 entered in evidence and marked Exhibit P No. 98.)

A. Yes, sir.

Q. How were those items entered? That is, the money received from tax sales during that period? A. Out in the margin headed "Sale for Unpaid Taxes, Date of Sale," it says here, 1/13/16, meaning January 13th, 1916, Karl Schaffer, no amount, and tax unpaid $12.06.

Q. Will you show the item to the jury? Just get up.

(Witness indicates entry to the jury.)

Q. What other items do you find during that period? A. Call them off in detail?

Q. Well, just call some of them. A. Sold 1/13/16, Boro.

Q. Do you include in this total which you have testified to the property sold to the Borough? A. No, sir.

Q. Why not? A. Not in that total.

Q. Well, why not? I wanted to explain to the Court and jury why you did not. A. Because there is no money received in any sale to the Borough.

Q. When a property is sold to the Borough, the Borough receives no money? A. Exactly.

Q. You only show how much money was received? A. Property sold to outsiders.

Q. Are all of the items included in that Tax Duplicate, indicating property sold for taxes, commencing January 1st and ending June 30th, 1916? A. Yes, sir.

Q. Included in that 1913 Duplicate? A. Yes. Only those that were included in this book, and those are the list made up by the Collector of such taxes as he wishes to dispose of.

Q. And that is the 1913 Collector's Tax Duplicate? A. Yes, sir.

Q. Did you find any record of tax sales or money received from tax sales for the period commencing July 1st and ending December 31st, 1916? A. No, sir.

Q. Have you testified—I think you had—have you testified as to the total amount of tax sales during the period commencing January 1st and ending June 30th, 1916? A. Yes, sir, $3,138.56.

Q. Do you find a record of money received from tax sales during the period commencing January 1st and ending June 30th, 1917? A. Yes, sir.

Q. What was the amount—the total amount received? A. $1765.74.

Q. And where did you find those items, in what book? A. In the Tax Duplicate.

Q. For what year? A. 1916—1915.

Q. Will you turn to the Tax Duplicate 1915? A. I beg to correct myself on that, it is 1914.

Q. Did they in each instance indicate to whom the property was sold and the amount which was received at the sale? A. No, sir; they don't.

Q. Do you find any record of moneys received for tax sale during the period commencing July 1st and ending December 31st, 1917? A. $216.85.

Q. Is that indicated by the Tax Duplicate? A. No, sir.

Q. Well, where did you obtain the record of the sales amounting to that sum for that period? A. From Harrington & Company.

Q. Yes. But my question was do you find any records of any tax sales during the period commencing July 1st and ending December 31st, 1917? A. Yes, sir; I found a record in the cash book and a receipt of $1178.51.

Q. The tax sales received in what period? A. September 26th, 1917.

Q. And where do you find that record, do you say, Mr. Hahn? A. On page 35, in the Tax Cash Book, under heading—under date of September 15th, 1917, for $1178.51.

Q. That appeared in the Tax Cash Book? A. Yes, sir.

Q. But not in the Tax Duplicate? A. No.

Q. Did you, in your examination, ascertain the amount received by the Collector from the proceeds of bond issues during the term commencing July 1st, 1915, and ending December 31st, 1917? A. I did.

Q. Can you tell us what was received by the Collector during the period commencing July 1st and ending December 31st, 1917, for proceeds of bond issues? A. Minutes, the bond issue from July 1st to December 31st, 1915, total of $42,100.

Q. Where did you get that record from? A. From the minutes and also from the check stubs.

Mr. David: Minutes of what?

Q. What minutes? A. Of the Mayor and Council, Borough of Roselle Park.

Mr. Hetfield: Of course, if your Honor please, the same stipulation and understand-

ing, if any of the amounts of these items are disputed I reserve the right to go into detailed proof.

Q. Was there any other during that period, either 1916, or '17, any records of proceeds of bond issues? A. No, sir.

Q. Did you, in your examination, ascertain what amount, if any, money was borrowed from the banks by the Borough? A. I did.

Q. Can you tell us what amount of money was borrowed by the Borough during the period commencing July 31st and ending December 31st, 1916?

Mr. David: July 31st?

Q. July 1st to December 31st? A. Money borrowed from banks from July 1st to December 31st, 1916, $42,492.56.

Q. How was that money deposited, in what name or to whose credit? A. To the Borough of Roselle Park, General Account.

Q. Can you tell us the amount of money borrowed by the Borough from banks during the period commencing January 1st and ending June 30th, 1916? A. Yes, sir; money borrowed from banks January 1st to June 30th, 1916, $12,307.73.

Q. And that amount was deposited? A. To the General Account.

Q. To the Borough's credit? A. Yes, sir.

Q. Of the Borough Account. Do you find any money borrowed from banks during the period commencing July 1st and ending December 31st, 1916? A. Yes, sir; money borrowed from banks July 1st to December 31st, 1916, were $7,877.79.

Q. Do you find any money borrowed from the banks for the Borough during the period commencing January 1st and ending June 30th, 1917? A.

Yes, sir; money borrowed from banks January 1st to June 30th, 1917, $12,810.

Q. Do you find any money borrowed from the banks by the Borough during the period commencing July 1st and ending December 31st, 1917? A. Yes, sir; money borrowed from banks July 1st to December 31st, 1917, $17,095.98.

Q. All of these amounts were credited to the Borough Account? A. Yes, sir.

Q. And where did you obtain the record of these amounts which were borrowed from the banks by the Borough? A. From the check stub book, and also from the banks.

Q. Did you, in your examination, find any record of money drawn out of one of the Borough banks and redeposited in another? A. I did.

Q. Now, just tell us the periods—six months' periods, and the amount. A. 1915, July 1st to December 31st, December 30th, 1915, check No. 103, drawn on Collector's 1915 Account, deposited in First National Bank of Roselle, $5,000.

Q. Drawn on what bank? A. Drawn on the Collector's Bank—Collector's Account, and was doposited in the First National Bank.

Mr. David: To what account?

A. To the General Account, transferred from the Collector's Account to the General Account.

Mr. David: All right; tell us that each time.

A. That is all in that period.

Q. Now, take the next period, with like items. A. January 1st to June 30th, 1916; on March 14th, 1916, check No. 105, drawn on Collector's 1915 Account, deposited in the First National Bank of

Roselle to the General Account; that is all for that period.

The Court: Amount?

A. $2500.

Q. Drawn on the Collector's Account? A. Drawn on the Collector's Account, and deposited to the General Account of the Borough of Roselle Park.

Q. Do you find a like item in the next period? A. Yes, sir; July 1st to December 31st, 1916; December 4th, 1916, check No. 106, drawn on Collector's 1915 Account, deposited in the First National Bank of Roselle, to the General Account; General Borough Account.

Q. What amount?

The Court: How much?

A. $133.19. December 30th, 1916, check No. 3, drawn on Collector's 1915 Account, deposited in First National Bank of Roselle, to the General Account, $3,000.

Q. Making a total during the period of how much? A. Making a total of $3,133.19.

Q. Do you find any like items in the next period? A. Yes, sir; 1917, January 1st to June 30th; on March 14th, 1917, check No. 6, drawn on Collector's 1915 Account, deposited in First National Bank, to the General Borough Account, $2500. July 1st to December 31st, 1917; November 10th, 1917; July 1st to December 31st.

The Court: There was nothing from January 1st to June 30th?

A. Yes, sir; I just called that off, your Honor; $2500.

The Court: Yes.
Mr. David: That was 1916.

A. No; it was 1917.

Mr. David: That is all right; I got you.

A. I am calling off the second period of 1917. July 1st to December 31st; November 10th, 1917, check No. 12, drawn on Collector's 1916 Account, deposited First National Bank of Roselle, to the General Borough Account, $134.35. On December 10th, 1917, check No. 1, drawn on Collector's 1916 Account, deposited in the First National Bank of Roselle, General Borough Account, $1500. December 31st, 1917, check No. 3, drawn on Collector's 1917 Account, deposited in National State Bank, to the General Borough Account, $500, making a total of $2134.35.

Q. During your examination, did you find any record of moneys paid which appeared in no books other than check books? A. Yes, sir.

Q. Can you tell us whether you found any items indicating receipts of moneys which appeared in no book excepting the check books for the period commencing July 1st and ending December 31st, 1915? A. Yes, sir. 1915, July 1st to December 31st, October 1st, 1915, interest on balance, First National Bank of Roselle, $12.88; December 31st, interest on balance, First National Bank of Roselle, $1.97; December 31st, 1915, interest on balance, First National Bank of Roselle, Collector's 1915 Account, $11.07; September 3rd, 1915, amount credited by National State Bank from interest account, $25, making a total $50.92.

Q. And those items do not appear in any other books in the Tax Collector's office? A. Yes, sir.

Q. Yes, or no, do they? A. No, sir.

Q. And are these items in addition to the bond issue and money borrowed from banks? A. Yes, sir.

Q. Do you find any like items appearing in check books only during the period commencing January 1st and ending June 30th, for the year 1916? A. Yes, sir; January 1st to June 30th.

Mr. Hetfield: That being a large amount, if your Honor please, unless counsel objects to it——

A. There is only three items; three items.

Mr. David: I do not object to it, anyway.

A. January 1st to June 30th, 1916; March 31st, 1916, interest on balance, First National Bank of Roselle, $9.48; March 31st, 1916, interest on balance, First National Bank of Roselle, Collector's 1915 Account, $14.96. May 4th, 1916, liquor licenses, Clerk of Union County, informs us that during the period under examination the following payments——

Mr. David: What are you reading?

Mr. Hetfield: Just wait.

A. Pardon me. April 29th, 1916, is $11.94, making a total of $1218.44.

Q. That item of eleven hundred and how much? A. $1194.

Q. Is there anything on the check book to indicate what that was for? A. No, sir.

Q. The check book—what check book is that? What date?

Mr. David: April 29th, 1916.

Mr. Hetfield: I offer in evidence Borough of Roselle check book intialed N. S. B.

A. National State Bank.

(Check book "N. S. B." entered in evidence and marked Exhibit P No. 99.)

A. I made an error in that last; instead of April 29th, 1916, it should be May 4th, 1916.

Q. I show you Exhibit P No. 99, and ask if you find a record of that item of $1194 in that book? A. Yes, sir.

Q. That is the book you took that item from? A. Yes, sir.

Q. Will you show that to the jury, that item?

(Witness does so.)

Q. Did you find any such items appearing in check books only during the period commencing July 1st and ending December 31st, 1916? A. Yes, sir.

Q. What was the total amount? A. $6.35.

Q. Did you find any like items appearing in check books only during the period commencing January 1st and ending June 30th, 1917? A. Yes, sir. January 1st to June 30th, 1917, $15.29.

Q. Did you find any such items appearing in check books only during the period commencing July 1st and ending December 31st, 1917? A. Yes, sir; July 1st to December 31st, 1917, $377.58.

Q. There seems to be some misunderstanding, Mr. Hahn, regarding the transfer of money out of one Borough bank and redeposited it in another, or in another account; will you give us the total amount during the period commencing January 1st and ending June 30th, for the year 1916? A. January 1st to June 30th, 1916, was $2500.

Q. Now, the period commencing July 1st and ending December 31st, 1916? A. Was $3133.19.

Mr. David: But on your direct examination— May I cross-examine him to straighten out on that?

Mr. Hetfield: Certainly.

By Mr. David.

Q. On your direct examination you said the check of December 30th, 1916, was from the Collector's Account of 1915, to the First National Bank General Account, $3,000; you meant 1916, did you not? A. For what amount was that?

Q. $3,000. A. $3,000; that was a check No. 3, drawn on Collector's 1915 Account, deposited in First National Bank of Roselle to the General Borough Account.

Q. That was drawn on the 1915 account? A. That was drawn on the 1915 account.

Q. Not the 1916 account? A. No, sir; I have the check stubs there; I could refer to those.

By Mr. Hetfield.

Q. Will you make certain of that by referring to the check book? A. Yes, it is the 1916 account.

By Mr. David.

Q. You were mistaken about that? A. Yes, sir.

Mr. David: May I continue with the other two items?

Mr. Hetfield: Just as to the amount, certainly.

By Mr. David.

Q. Now, as to the check of March 4th, 1917, Collector Account to First National Bank, General Account, twenty-five hundred, you said that that

was from the Collector's Account of 1915; you mean 1916, do you not? A. Yes, sir.

Q. As to the item check of December 10th, 1917, Collector's Account to the General Account, fifteen hundred, you mean 1916, and not 1915, do you not? You mean 1917, and not 1916, do you not? A. 1917.

Q. All right.

Mr. Hetfield: Have you anything further?

Mr. David: No, I just wanted to straighten out those three items.

By Mr. Hetfield.

Q. Now, Mr. Hahn, continuing your examination, did you ascertain what checks were drawn on regular accounts for interest drawn on bonds and credited coupon accounts as deposited? A. I did.

Q. Can you tell me what amount was drawn from the regular account to the National State Bank to pay interest due on bonds or credited to coupon account? A. Yes, sir.

Q. For the period commencing January 1st and ending June 30th, 1916? A. January 1st to June 30th, 1916, a total of $7225.

Q. Can you give us the total of the like items in the period commencing July 1st and ending December 31st, 1916? A. Yes, sir; July 1st to December 31st, 1916, $6157.50.

Q. And the same item during the period commencing January 1st and ending June 30th, 1917? A. January 1st to June 30th, 1917, $7415.25.

Q. And the same during the period commencing July 1st and ending December 31st, 1917? A. July 1st to December 31st, 1917, $8178.75.

Q. Yes. How did you ascertain or arrive at these figures, these totals? A. From the bank, and also from the check book and the warrants.

Q. You have the checks there? A. Yes, sir.

Q. Mr. Hahn, in your examination of the Collector's Account did you find or observe any personal property taxes that were paid by the public utility corporations that were not entered in any books? A. Yes, sir.

Q. Can you tell us without my going through these exhibits what payments were made by corporations on taxes on personal property—for taxes on personal property and which there is no record whatever? A. Yes, sir.

Q. Do you find any during the period commencing January 1st, 1916, and ending December 30th, 1916? A. From July 1st to December 31st, 1916.

Q. No, from January 1st to June 30th, 1916? A. No, sir.

Q. Do you find any during the period commencing July 1st to December 31st, 1916? A. Yes, sir.

Q. What will that item total during that period? A. $2884.20.

Q. Made up of what items? The reason I am asking that, your Honor, we are having the exhibits on file here and I want to connect the two by proof. A. December 20th, 1916, Plainfield-Union Water Company, $752.40; December 18th, 1916, Elizabethtown Gaslight Company, $543.40. December 20th, 1916, Public Service Railway Company, $522.50; December 20th, 1916, Public Service Electric Company, $397.10; December 20th, 1916, New York Telephone Company, $668.80, making a total of $2884.20.

Q. Did you find any record of payment for personal taxes by those corporations in any of the books of the Borough Collector? A. No, sir; I don't.

Q. You investigated and attempted to find some record of the payment of those amounts? A. I did.

Q. And were unable to? A. Yes, sir.

Q. Do you find any such items of personal property taxes paid by corporation and no record appearing in any of the Tax Books or Collector's Books, during the period commencing July 1st and ending December 31st, 1917? A. July 1st to December 31st, 1917, total of $2473.23, made up of the following: December 20th, 1917, Plainfield-Union Water Company, $957.03; December 20th, 1917, Elizabethtown Gaslight Company, $604.20.

The Court: $604—what?

A. $604.20; December, 1917, New York Telephone Company, $798; December 31st, 1917, Western Union Telegraph Company, $114, making a total of $2473.23.

Q. Do you find any record of those payments in any of the books of the Tax Collector? A. I don't.

Q. How did you ascertain the amount of taxes paid by these corporations during those periods? A. By going to the various corporations for their records; seeing their vouchers, together with the receipted bills.

Q. And those vouchers are now in evidence? A. Yes, sir.

Q. Mr. Hahn, did you, in your investigation, find any evidence of receipts received from—any evidence of receipts from tax sales which were not entered in any of the books of the Collector? Where there was no record of it. A. Yes, sir.

(Question repeated by the stenographer.)

Q. Can you tell us whether there were any receipts from tax sales during the period commencing January 1st and ending June 30th, 1916, of which there was no records in any of the books of the Tax Collector? A. $1166.68.

Q. That represents what? A. Amount not entered.

Q. Amounts not entered from what? Amounts received from what source? A. The amounts in excess of the amount as shown by the Tax Duplicate; in other words, if property was taxed for $12 and at the tax sale it brought $15, the Tax Duplicate would not show that $3; it would simply say "Sold to Harrington Company," and the unentered portion recovered from Harrington Company, $3, would not be shown in the Tax Duplicate.

Q. That amount, $1166.88, represents the difference between what the Collector received at tax sales? A. Yes, sir.

Q. And what he charged himself with on his books? A. Exactly.

Mr. Hetfield: Of course, your Honor, I reserve the same right to prove this total?

The Court: Yes, I understand, Judge David will verify this and if he disputes the totals, then you can go into the items.

Q. Do you find any receipts from tax sales not recorded or entered in any of the Tax Collector's books, during the period commencing January 1st and ending June 30th of the year 1917? A. Yes, sir.

Q. What is the total amount? A. $457.95.

Q. Do you find a like item during the period commencing July 1st and ending December 31st, 1917? A. Yes, sir; $216.85.

Q. Is that in excess of the amount entered in the books, indicating receipts from tax sales during that period? A. Yes, sir.

Q. Did you, in your examination of the Collector's Accounts, find tax payments, or payment of taxes

which do not appear in any of the books or records of the Collector? A. On tax sales?

Q. No, any payment of taxes, or moneys received by the Collector for taxes which don't appear in any of the records or books of the Collector? A. Yes, sir.

Q. Will you tell us if you find, during the period commencing July 1st and ending December 31st, any payment of taxes of which there is no record of on any of the books or records of the Collector?

The Court: What year?

Q. 1915? A. Yes, sir; July 1st to December 31st, 1915, $12.26.

Mr. David: Which is it?

A. Want me to call these off?

Mr. David: I do not——

A. These are tax payments for which we have seen receipts which do not appear in any of the books.

Mr. David: I object to this, unless the receipts are produced.

The Court: Unless the receipts are produced.

Mr. Hetfield: We have the receipts here; we have offered the receipts.

The Court: Are the receipts in evidence?

Mr. Hetfield: All the receipts are in evidence.

Mr. David: You are now going to have him read a list of the receipts that have been offered in evidence?

Mr. Hetfield: Yes, and that do not appear on any of the records of the Tax Col-

lector, and I do not want the witness to testify to any item for which the receipt is not here.

Mr. David: All right; that is all right.

Mr. Hetfield: If you want me to produce the receipt each time I shall do it.

Mr. David: No, I do not. I want to know what you are doing.

Mr. Hetfield: I thought you knew.

Mr. David: No, I hadn't the least idea what he was going to read.

Q. Just call each item off so that we can make sure. Tell us what that total consists of. A. Total consists of one item, P. F. Desmond, payment November 22nd, 1915, for $12.26.

Q. Either that check or receipt has been offered in evidence? A. Yes, sir.

Q. And is now in the possession of the Court. Do you find any taxes paid during the period commencing January 1st and ending June 30th, 1916, of which there is no record in the Tax Collector's book? A. Yes, sir; January 1st to June 30th, 1916; on January 21st, 1916, Paul P. Leister, $63.63; February 17th, 1916, T. D. Leonard, $6.33; May 18th, 1916, Gus Eberle, $20; June 8th, 1916, Mary V. Cusack, $6; June 19th, 1916, same party, $8.88; June 8th, 1916, P. and C. Conlin, $12. That's all; making a total $116.84.

Q. There is no record of any kind indicating the payment of those amounts? A. No, sir.

Q. In the Tax Collector's office, or not in any book? A. Not in any book.

Q. And the receipts or checks are now in evidence? A. Yes, sir.

Q. In this case? A. Yes, sir.

Q. For each item? A. Yes, sir.

Q. Do you find any like items during the period commencing from July 1st and ending December 31st, 1916? A. Yes, sir.

Q. State what they are, please? A. July 1st to December 31st, 1916, on December 19th, 1916, A. Atkins, $60.42, a total for the period of $60.42; that is the only one.

Q. Is the payment of that amount entered in any of the books or records of the Tax Collector? A. No, sir.

Q. Is the check or receipt in evidence at this trial at the present time? A. Yes, sir.

Q. Do you find any like items during the period commencing January 1st and ending June 30th, 1917? A. Yes, sir.

Q. Say what they are, and call them off, please? A. January 1st to June 30th, 1917; on February 26th, 1917, A. Juscurdo and C. Alessi, $166.08; May 14th, 1917, same party, $148.68; on February 26th, 1917, Anton Chanosky, $20; $25 on May 28th, 1917, same party; $25 again on June 18th, 1917, same party, making—I am only calling off those upon which we have receipts here in evidence.

Q. That is all we want. A. Exactly.

Q. These receipts which have been offered and are in evidence. A. Making a total of $384.76.

Q. Is there any record whatever of those payments in the Tax Collector's books? A. No, sir; there are not.

Q. And those receipts or checks are in evidence in this case at the present time? A. Yes, sir.

Q. For those payments. Do you find any like items during the period commencing July 1st and ending December 31st, 1917? A. Yes, sir. July 31st—July 1st to December 31st, 1917; on December 31st, H. C. Casper, $74.55; $9.27

Q. There is no such receipt, Mr. David says, as the item you are reading. A. It is probably under the name of the Anderson Realty Company.

Q. What is that, assessment, or tax or what? A. Taxes; Mr. Churchill is the agent for him.

Mr. David: All right.

A. Bills.

Mr. Hetfield: I will say there is——

Mr. David: No, sir; I concede there is.

Mr. Hetfield: You concede there is?

Mr. David: That is, I concede the receipts are here, but the one check is not. Mr. Churchill said he sent out West and did not produce it; if that is the case, all right.

Q. There is a receipt or check showing that payment? A. There is a receipt here, H. C. Casper, December 31st, $74.55, $9.27, $22.78, $27.28, repeat $27.28, $81.30, $13.77, $13.77, $45.29, $58.80, $58.80, $45.29, $31.78, $18.27, $18.27, $9.27, $36.28, $56.54, $34.03, $34.03, $41.91, $22.78, $112.83, $20.52, $40.78, $13.77, $13.77; that is all for that one, on August 14th——

Mr. David: What is the total of it, have you totaled them up?

A. No, I haven't. I have the total of the column, but not the total of those individual items.

Mr. David: Would you mind totaling them up? Any objections, Mr. Prosecutor?

Mr. Hetfield: None whatever.

A. (Witness totals up items) $983.01.

Mr. Hetfield: Is that what you want, Judge?

Mr. David: Yes.

Q. Now, proceed, Mr. Hahn. A. August 14th, 1917, H. Schiff, or West Eighty-second Street Realty Company, $1168; October 26th, 1917, same party, $300; on September 24th, 1917, Alex McDougall, $20; October 4th, 1917, same party, $10; November 19th, same party, $6; December 3rd, 1917, same party, $11.93; December 3rd, 1917, A. Juscardo, and C. Aliessi, $146.87; December 15th, 1917, Plainfield-Union Water Company, $79.67; July 16th, 1917, A. Schanosky, $25; August 20th, 1917, same party, $25; September 24th, 1917, same party, $25; October 22nd, 1917, same party, $25, making a total of $2825.48.

Q. Do you find any record of these payments in any of the books, statements or records of the Tax Collector's office? A. I don't.

Q. And are the receipts or checks now in evidence representing the payment of the items you have just mentioned? A. Yes, sir.

Q. Did you, in the course of your examination, find any assessments, either for sidewalk or street improvements, which were paid and the payment —no record being made of the payment or the original assessment on the Tax Collector's books? A. I did.

Q. Will you state what, if any, payments of assessments you found of which there was no record either of the original assessment or the payment during the period commencing July 1st and ending December 31st, 1915? A. July 1st to December 31st, 1915; on November 24th, 1915, United Real Estate Company, or Lehigh Valley Railroad Company.

Q. Do not call any payments unless the check or receipt is in evidence. A. Exactly. $284.47; November 24th, 1915, John J. Binsing, or A. Frankenstein Company, $122.62; November 24th, 1915,

same party, $478.22; November 24th, 1915, same party, $355.60; November 23rd, 1915, William Ledden, $134.88; November 10th, 1915, Oscar T. Musseman, $61.31; November 24th, 1915, Ann Williams, $122.62; November 3rd, 1915, Harriet Haskins, or J. H. Oliphant Company, $980.96.

Q. Do your records show what streets, for what improvements? A. No; block and lot numbers.

Q. I see. A. I have another list showing the individual improvement, but I haven't got it on this sheet here.

Q. Have you got that sheet with you? A. I believe I had it yesterday.

Q. Well, proceed, and then we will go back to that later. A. November 24th, 1915, United Real Estate Company, or Lehigh Valley Railroad, $68.27; November 24th, 1915, ditto, $167.87; November 19th, 1915, Albert Rowe, $183.93; November 22nd, 1915, B. M. Krich, $122.62; November 24th, 1915, Edward Stevens, $142.61; November 15th, 1915, S. R. Humrich, $245.24; November 24th, 1915, United Real Estate Company, or Lehigh Valley Railroad, $62.12; November 24th, 1915, United Real Estate Company, or Lehigh Valley Railroad Company, $28.08; November 26th, 1915, Hannah E. Peck, $490.48; November 22nd, 1915, R. L. Cron, $122.62; November 22nd, 1915, Eva Dorfus, $122.62; November 24th, 1915, J. H. Emery, $122.62; November 18th, 1915, W. Edwards, $122.62; November 15th, 1915, William G. Searl, $122.62; December 3rd, 1915, J. T. Conway, $183.93; December 1st, 1915, Edward and Mary Wray, $122.62, making a total of $4971.55.

Q. Is the receipt or check of each one of those items now in evidence? A. Yes, sir.

Q. Do you find any record in the Collector's books of the charge of these assessments or the receipt of payment? A. I don't.

Q. How did you—how were you able to find out that such assessments were made and payments received? A. Through the minute book and then checking the minute book with the original map from the surveyor or the engineer.

Q. And then investigating as to the payments? A. Yes, sir.

Q. Do you find any payments of assessments during the period commencing January 1st, and ending June 30th, 1916, which original assessment is not charged, or any record of the payment, in the Tax Collector's books? A. I do.

Q. Kindly state what they are? A. April—from January 1st to June 30th, 1916; on April 5th, 1916, Anthony Bassalone, $222.15, total for the period is $222.15.

Q. Do you find any record of that original assessment in any of the books of the Collector? A. I don't.

Q. Do you find any record of the payment of that assessment? A. I don't.

Q. And is the receipt or check now in evidence? A. It is.

Q. Do you find any payment of assessment of which the original assessment does not appear in any of the books of the Collector, or the payments of same during the period commencing July 1st and ending December 31st, 1916? A. I have, but I have no receipts for them.

Q. Strike out that answer. None? A. I have not.

Q. Did you find in the assessment ledgers any entries of original assessments? A. I did.

Q. Where charges were made? A. Yes, sir.

Q. Did you find any credits in the assessment ledgers? A. Payments?

Q. Yes. A. I did.

Q. And the ones you have mentioned there was no record of whatever? A. No record whatever.

Q. I ask you if you examined the minute book, containing the minutes of the Walnut Street assessment? A. Yes, sir.

Q. Can you, from the working sheet which you have just been testifying from, tell us the names of the persons who paid their assessments made in the Locust Street, Walnut Street and Sheridan Avenue improvement?

(Question repeated by the stenographer.)

Q. And of which there is no record? A. Yes, sir; we have just called those off.

Q. The items, but not the names? A. No.

Q. Probably I did not frame my question correctly. Can you tell us what street their property is located and under what assessment they paid? A. Yes, sir; by referring to another sheet which I have. Could I get it?

Q. Yes.

Mr. David: Those that have just been read off?

Mr. Hetfield: Yes, and I want to check. What I was going to do now, your Honor, as each item he calls as assessments which were paid and to the Collector, and of which there is no charge in the assessment ledger, or any other book of the Collector, and there is no credit of the payment; I want to have him look at the minutes in each assessment.

The Court: And identify the particular assessment?

Mr. Hetfield: See whether it does appear in the minutes. And, of course, that would take some time, if the Court wants to.

The Court: I do not think I do.

Mr. Hetfield: Unless counsel is willing to have this general statement that the names of those streets appear in the minute book in that assessment?

The Court: In relation to the particular assessment which you designate as made on Walnut, Sheridan Avenue assessment, and so on?

Mr. Hetfield: Yes, and if they do not, I reserve the right to make formal proof of it.

Mr. David: If you will state just what it is you want me to make admission of, so I can understand it, I will try and make the admission.

Mr. Hetfield: I want to show that the names of people who paid assessments on the Locust and Walnut Street——

A. And Sheridan Avenue.

Mr. Hetfield: —and Sheridan Avenue improvements were not charged with the assessment or credited with the payment, either in the assessment ledger or any other books of the Collector; though they were charged with the assessment in the original report as filed by the commissioners and spread on the minutes of the Mayor and Council.

Mr. David: We make that admission with this exception: we do not admit they were not charged or credited on the books of the Borough. We will admit that the witness says so, but we do not make that admission. We will admit that the names as you want are there, but you want me to go farther, is what we say. If you will eliminate from

that admission that there is no charge or no credit on any of the books of the Borough, then I can facilitate the admission that you want.

Mr. Hetfield: This witness has testified——

Mr. David: Yes; he so says, but I do not admit it.

Mr. Hetfield: I think you are right. I would not ask you to admit that.

The Court: There is a difference between the Collector's books and the Borough's books, is that the distinction?

Mr. David: That whole thing will open up in the defense; I will be glad to open it up now, if I may.

The Court: The witness has testified heretofore that the payments do not appear on the Collector's books, if that is what you want to make.

Mr. David: That is not what you want; you want to show a list of the names as testified to, as having made improvements on those several streets, appear on the minute book?

Mr. Hetfield: Yes.

Mr. David: I will admit.

Mr. Hetfield: The persons he has named or will name are charged in the original report of the commissioners with an assessment on the respective streets as he will call.

Mr. David: I make that admission; no doubt about that.

Mr. Hetfield: He has not called them yet; he will have to go over the names.

Mr. David: Call them from the minute book, or he can make out a list or any way you want to handle it.

A. Proceed?

The Court: Yes.

A. United Real Estate Company, or Lehigh Valley Railroad, on Locust Street improvement, block 58, lots 22 to 25, number of feet, 116; amount of assessment, $284.47.

Mr. David: What are you reading from?

A. I am reading from the minutes.

Q. You are reading from your working sheet? A. And from my working sheet, comparing the two together; open items I have checked the minutes.

Mr. David: What are you reading from the minutes?

A. The amount of the assessment, block and lot number, and the names.

Mr. David: Names of the persons assessed?

A. And the number of feet as assessed.

The Court: I think this may be clarified if we take a recess at this time; perhaps, you can shorten it. I think we better take a recess until to-morrow morning at 9.30.

Mr. David: Of course, if your Honor wishes to. I would much prefer to cross-examine the witness this afternoon.

The Court: The Prosecutor says he will have at least an hour more.

Mr. Hetfield: Yes, I will take probably an hour more.

The Court: I think we had better take an adjournment.

Mr. David: All right.

Adjourned until to-morrow, Wednesday, March 5th, A. D. 1919, at 9.30 A. M.

CHARLES F. HAHN (resumed):

Direct examination (continued) by Mr. Hetfield.

Q. I believe, Mr. Hahn, you have already stated the items of assessments paid on the Locust Street and Sheridan Avenue which do not appear in the assessment ledger; you have testified, have you? A. Yes, sir.

Q. And stated those names. Will you turn to the assessment ledger and show us where the names appear or some names appear, which are contained in the commissioners' report of the assessments of those streets? A. Yes, sir; yes, sir.

Q. What exhibit is that you now have? A. Working on Exhibit 10—95.

Q. Exhibit 95a. Will you show the jury how the names are entered on the assessment ledger regarding the assessment report—from the assessment report of the commissioners, as spread on the minutes? A. I will. (Witness indicates to the jury.) Lot number, block number, and the amount. All these appear on this ledger with the exception of these items not checked, and which are shown on Exhibit 10.

Mr. David: A list of the open items that are here, and not here?

A. Yes, sir; exactly.

Mr. David: I have no objection.

A Juror: You have not any record, or you simply have a record here that shows it has not been entered in any other book?

A. Exactly.

A Juror: Shows how much of a deficiency there is.

Mr. Hetfield: I might ask the jury, through the Court, if there are any questions they desire to ask Mr. Hahn regarding the commissioners' reports as spread on the minutes, as compared with the record on the tax ledger, they might do it.

The Court: Yes, and you might submit the records to the jury.

A. Here is Walnut Street, block, lot, name of the assessed, number of feet, and the amount; block, lot number, and the amount only.

Foreman: There is none of these names whatever that are on this working sheet that are on the Borough book whatever?

Mr. David: You may answer that.

A. They are not.

Juror (Foreman): There is no record of them whatever?

A. No, sir.

Q. Mr. Hahn, are all the names that are on your working sheet contained in the report of the commissioners as spread on the minutes? A. With the exception of these.

Q. No. I am talking about the minutes. Are those names on the minutes? A. Yes, sir.

Q. All of them? A. All of them.

Q. These names on your working sheets are all in the minutes? A. Yes, sir.

Q. And the amounts for which they are assessed? A. Yes, sir; exactly.

Q. But do not appear in the assessment ledger? A. Exactly.

Q. And they are the only ones that do not appear? A. Yes, sir.

Mr. Hetfield: Cross-examine.

CHARLES F. HAHN (resumed):

Cross-examination by Mr. David.

Q. Mr. Hahn, have you a list, tabulated a list of the check exhibits that have been offered in evidence? A. What check exhibits?

Q. Have you been in the court room during the entire trial? A. Oh, the checks showing the receipt of payment—payment of taxes?

Q. Yes. A. Yes.

Q. Got it there? A. Yes, sir.

Q. In your investigation did you make any effort to find out whether all of those checks were deposited in the bank to the credit of the Borough? A. I didn't.

Q. Do you know whether they were or not? A. No, sir.

Q. Have you listened to the testimony given by the witnesses who produced those checks? A. I did.

Q. Don't you know that every one of those checks went to the credit of the Borough? A. Perhaps they did.

Q. No, not perhaps. I say don't you know that they did? A. No, I don't.

Q. You have made an audit for the Borough, and don't know, after your investigation and after hearing the testimony, whether or not those checks weren't to the credit of the Borough in the bank? A. Exactly.

Q. Can you look over those checks now and tell me whether they went— A. I have no means of determining whether those individual checks went into the account or were credited on the account. I had no means of checking them.

Q. Won't the endorsement on the check show for itself? A. Apparently, yes.

Q. Doesn't it show? A. The endorsement shows that.

Q. By their endorsement? A. The endorsement shows it was deposited to the credit of the Borough.

Q. Couldn't you tabulate from those checks the total amount of them each day? A. I had no method of——

Q. Couldn't you, from the checks, tabulate the total amount of those checks each day? A. It would be possible, yes.

Q. Yes. And couldn't you, from the Tax Duplicate, and the Cash Book, make up a statement of the amount of cash under each day's receipts? A. No, sir.

Q. Why? A. For the simple reason he has received receipts which he didn't deposit the day he received them or the subsequent day; he has held them over and there was no way of tying those figures up; deposits with receipts.

Q. Isn't there an entry in the book showing the dates that the moneys were received? A. True.

Q. And you mean to say you could not add up the amount of checks and the amount of cash shown in the ledger and in the Tax Duplicate and in the

Cash Book, and show how much money was collected each day? A. I couldn't tie the figures up, no.

Q. And couldn't you, in addition to that, take the receipts which were produced and which you say do not appear in any book, and further add the amount of cash that this man was supposed to have gotten each day? A. I have taken the total receipts against the total deposits.

Q. I say couldn't you do it? A. No.

Q. And couldn't you take the deposit slips? Have you got the deposit slips? A. I have not.

Q. Did you get them? A. I didn't.

Q. Did you ever try to get them in your investigation? A. I didn't.

Q. Did you ever take out from the bank statement the amount of deposits made each day? A. I did; in total.

Q. And you never got the deposit slips? A. (Witness nods head negatively.)

Q. Showing how they were made up? A. I didn't.

Q. And you don't know whether the deposit slips show entries, separate checks entered and separate cash payments entered on each day or not? A. I don't. I never saw the deposit tickets.

Q. Did you ask for them? A. I did. And, furthermore, I took an abstract.

Q. Just a minute. You answer my questions. A. I didn't see the deposit tickets.

Q. I say did you ask for them? A. I? No.

Q. How long have you been engaged on this audit, Mr. Hahn? A. I was assigned to this case on or about March, 1917; March 2nd.

Q. And have been working on it until the present time? A. Not exactly, no.

The Court: March, '17, or '18?

A. March 2nd, 1917.

Q. 1917? A. 1918.

Q. And have been working on it almost until the present time, haven't you? A. At intervals.

Q. How many others were working on it?

Mr. Hetfield: I object. I do not think Mr. Hahn can tell.

Q. With you?

The Court: To his knowledge.

Q. With you? A. With me? At various times I had assistants.

Q. Well, how many? A. One at a time.

Q. Well, now, why not tell me how many have you had? A. Two or three, to the best of my knowledge and belief.

Q. You had Mr. Ehringgard? A. Mr. Ehringgard didn't work with me; no, sir.

Q. Did he work at the time you were working? A. No, sir.

Q. Before you? A. He worked before me.

Q. You had Mr. Wright? A. Mr. Wright was the Chief of Staff, and he was the one lays out the routine; gives us our orders.

Q. Who else did you have? A. I had assistants.

Q. How many? A. Why, there were intervals; the man I had was recalled and another one put in his place. I never had more than one at a time.

Q. Altogether how many did you have? A. I should say about three.

Q. And you made up these sheets that you call working sheets from the reports that they made on the work? A. No, sir. To expedite the work in case of running off on these books instead of having him do the tabulating which I would have to

check afterward, anyhow, I would call off and have him do the writing, and then I would re-check it as to its accuracy. In fact, working in teams.

Q. You made up these working sheets from what? A. From the records; the unchecked items. The method of checking we have.

Q. Weren't they copied on original papers before you made these up? A. No, sir.

Q. Didn't you say so yesterday? A. I said these have been—these here are original working sheets; these schedules were made upon from the books direct of unchecked items.

Q. No. Didn't you say that these were made up from the original notes made by your assistant under your supervision? Didn't you say that yesterday? A. No, sir; I didn't. I don't recall saying that. But I mean to say, if I did, that these are made up from the records called off, as I stated just a moment ago.

Q. Do you mean to say these working sheets are the original papers on which those items were taken out of the books? A. No. Not this particular exhibit, no. There are some of these are, and some of these are not.

Q. Those that are not were made up from the notes made by your assistants? A. No, sir.

Q. What were they made up from? A. They were made up from a subsequent investigation.

Q. Subsequent to what? A. Subsequent to the time we made our report to the Borough of Roselle.

Q. When did you make your report to the Borough of Roselle? A. I believe some time in May, 1918.

Q. And it was on that report that the defendant was arrested? A. I don't know.

Q. That you don't know. Is that report here?

Mr. Hetfield: You mean the first report?

Mr. David: The report they rendered; yes. At about the time. I have asked the State to produce it. I am now asking for this report.

Q. Is this the report that you, your company, or firm, rendered to the Borough some time in May?

The Court: You should produce the actual report given the Borough, if you can.

Mr. David: This is the report handed me by the State.

Mr. Hetfield: That is not the report handed the Borough. It is a copy of the report filed with the Borough.

Mr. David: I now ask for the production of the original report, a demand for which was made by me on the State some days ago.

The Court: Has the Prosecutor got it or has the Borough got it?

Mr. Hetfield: It is marked original. Whether it is or not I don't know. Of course, I am not responsible to produce papers which the Borough of Roselle Park has.

Mr. David: I also served a notice on the Secretary.

Mr. Hetfield: That is the one filed in the Borough of Roselle Park. I did not know whether it was.

Q. When was that filed with the Borough of Roselle Park? A. May 15th, 1918.

Q. May 15th? A. Yes, sir.

Q. Do you know when the defendant was arrested? A. No. I believe it was some time in June. I am not certain. I wasn't there.

Q. Let me see whether I can't refresh your memory. It was about the 11th day of May, was it not? A. I don't know.

Q. You don't know that. Don't you know that it was on your report and recommendation that the complaint was made? A. I wasn't present at the meeting.

Q. What meeting? A. At the meeting of the Mayor and Council of the Borough of Roselle Park. I wasn't present. Turned my papers into the office, which is customary, and then my interest in the matter ceased.

Q. You know, as a matter of fact, that the defendant was arrested when the Mayor was off on a trip? A. I don't.

Q. Don't you know that, Mr. Hahn? A. I wasn't there; how should I know?

Q. Well, don't you know? A. I don't.

Q. Won't you say now, as an accountant, and as a witness in this case after hearing the testimony, that every check that has been offered in this case went in the bank to the credit of the Borough? A. I will repeat what I already said before; I don't know.

Q. You don't know. And will you say that any item of cash for which receipts were given didn't go in the bank to the credit of the Borough? A. Same answer applies.

Q. What is the answer? A. I don't know.

Q. Have you ever made up a trial or a balance sheet of the finances of this Borough? A. I didn't.

Q. Is it possible to make a complete audit on the finances of any institution without such a balance sheet? A. Absolutely not.

Q. And you don't profess that you have ever made a complete audit of the affairs of the Borough, do you? A. We made an investigation of the re-

ceipts and disbursements—at least, receipts and deposits.

Q. Will you answer my question? A. We didn't make an audit; no, sir.

Q. You just said that you made an investigation and report of the receipts and disbursements? A. And deposits. I corrected myself.

Q. You mean to correct yourself. So you have never made an investigation, or audit, or report, of the disbursements of the Borough, have you? A. We made an investigation of the Cash Book.

Q. Of the what? A. Cash Book; cash receipts.

Q. You do not answer my question. A. We didn't touch disbursements, no.

Q. Have you ever set up or attempted to set up the assets and liabilities of the Borough? A. It was impossible.

Q. It was impossible? A. Absolutely.

Q. Why? A. For the simple reason that the records were incomplete. There were receipts—items in the Tax Duplicates showed remained unpaid, when in fact they were paid; and the books showed they were not. We were unable to receive a lot of data that was essential to complete our work, which we haven't been able to get to this day.

Q. Have you attempted to set up a statement of the assets and liabilities? A. No. We know the books are incomplete; we know we could not.

Q. Did you make any effort to set up the assets of the Borough? A. No, sir.

Q. And you do not know what shape that Borough is in? A. No, sir; not until we get the complete data.

Q. Are you still working at it? A. No, sir.

Q. Your concern was paid some $3700 by the Borough for the work you did?

Mr. Hetfield: I object as——

A. Counsellor——

Mr. Hetfield: —as not competent.

The Court: I do not see how it is.

Mr. David: I think it is, to show the interest of the witness in this case.

The Court: It is conceded they were employed by the Borough, and I think that the actual sum paid is not material.

Mr. David: I ask an exception, if your Honor please.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. Since that report was made you have been paid $1,000 or more by the County of Union on the Prosecutor's work? A. I couldn't tell you whether they got a dollar or ten million. I have nothing to do with that end of it. We are not informed with the financial end of the business or the receipts.

Q. In the original audit and report that you made did you set up the transfers from the General Account to the Coupon and Interest Account? A. I did.

Q. In the original audit? A. No. We didn't. It wasn't necessary; it had no bearing on the case.

Q. You just answer my question. And you didn't set that up because it was not necessary? A. Yes, sir; and it would not change the result.

Q. You may add anything you want on the Prosecutor's redirect, but I want you now to answer my questions. You have since made up a statement of the transfers from the General Account to the Interest and Coupon Account, haven't you? A. By the request of the Prosecutor.

Q. And you know I called your attention to the fact it was not set up, don't you? A. But we had the figures.

Q. You have not answered my question? A. I don't know. I don't know what transpired between you and the Prosecutor, no.

Q. Weren't you upstairs to the Prosecutor when the matter was discussed? A. Not originally; not until I was called in by the Prosecutor.

Q. Before you and I were there? A. That was about a week after.

Q. How long ago is that? A. I should say about two months ago.

Q. And you haven't now set up a complete analysis of the Interest and Coupon Account, have you? A. I have.

Q. Get it out. (Witness produces it.) A. Yes, sir.

Q. What is the date of the first item? A. Date of the first item is March 15th, 1916.

Q. Where is the account, Interest and Coupon Account, in the National State Bank for the year 1915? Is it there? A. No, sir.

Q. Well, then it is not complete, is it? A. This is an abstract that we got from the National State Bank of the Coupon Account, for the Borough of Roselle Park.

Mr. David: I demand the production of the statement of the National State Bank, on the Interest and Coupon Account.

Mr. Hetfield: I have the entire transcript here, your Honor; I haven't offered it in evidence yet, of course, by reason of not having reached that point in the case. If Judge David wants it, all right. That is part of the transcript.

Mr. David: I want all of it.

Mr. Hetfield: Here is all of it. Where I am showing you, what you want. Here is the Interest and Coupon Account.

Q. What is the total amount of deposits shown according to the books of the National State Bank, as shown on the transcript in the Interest and Coupon Account? A. $28,976.50.

Mr. Hetfield: Here is another tabulation, if you wish that, in regard to the Coupon Account.

Q. What is this total? A. $40,266.24; that includes 1918, which we do not show on our exhibit.

Q. I see. Now you have made no attempt to get either from the Cash Book, the little red book of the Borough, or the book of the bank, the moneys deposited in the National State Bank in the Interest and Coupon Account from July 1st, 1915, to December 31st, 1917? A. No, sir.

Q. And you don't know what they were? And you don't know whether they were transfers or original deposits? A. (Witness nods head negatively.) That would have no bearing on this case at all; it wouldn't change it.

Mr. David: I ask that be stricken out.

The Court: Yes.

Mr. David: And the witness instructed to answer the questions. And I ask the privilege of the Court in saying on the record that statement is not so.

The Court: No. I will strike it out. The witness should simply answer the question and make your answer intelligible to the question, and not volunteer.

A. I will, your Honor.

The Court: Because the Prosecutor will bring out anything that you wish to say in explanation.

Q. Have you made up a list of the cash payments made to the Collector shown by the receipts offered in evidence? A. I have.

Q. How much does it amount to? A. On the assessments, payment of assessments for which we saw receipts, original assessments?

Q. No. A. Wait a minute. There are two sections here, which do you want?

Q. I am going to make my questions so plain that a person, even not an accountant, could understand them. Have you made up a list of the cash payments made to the Collector as evidenced by the receipts produced in court and offered in evidence? A. I have.

Q. Have you got such a list? A. I have.

Q. Will you let me see it? A. There is one. (Hands paper to Judge David.)

Q. Have you totaled it? A. Yes, sir; there is the other.

Q. What is it? A. Do you want them both together or separately? They are two different series.

Q. Without reference to any series, I want to know the total cash? A. Just one moment.

Q. Paid to the Collector as evidenced by receipts offered in evidence? A. $8593.46.

Q. If every check, that has been offered in evidence, went into the credit of the Borough, any shortage must have been cash that the Collector stole? That is so, isn't it? A. It appears that way, yes.

Q. Isn't that so? A. I can't say if it is or not.

Q. Will you please read the question?

(Question repeated by the stenographer.)

A. Yes, that is so.

Q. And if there is any shortage in the Borough, your tabulation of the figures as taken from all the exhibits is correct amount of the shortage, isn't it? A. Yes, sir.

Q. Do you know how much it is, Mr. Hahn? A. Yes, sir; by referring to an exhibit.

Q. Tell me what it is. A. Can I have that exhibit, Prosecutor?

Q. You looked at it. You know that, don't you? A. No.

Q. What is it? Thirty-six odd thousand dollars, isn't it? A. I don't know. $36,846.81.

Q. In other words, if your audit correctly shows the transactions between the Borough and the Collector, he is short thirty-six thousand odd dollars, and not a cent less? A. Exactly.

Q. You read off, yesterday, Mr. Hahn, several items on the payment of the sale of tax certificates, the items appearing in the book being the amount of the tax assessed against the property? A. Yes, sir.

Q. And the amount of payment to the Collector being somewhat in excess of the amount? A. Yes, sir.

Q. Have you attempted to analyze the payments made by the people on the purchase of tax certificates? A. Yes, sir.

Q. And don't you know that on that payment to the Collector that some of the money belongs to him, for advertising, posting, and so forth? A. I am not aware of that, no.

Q. You do not know that that is so? That under the law that money paid to the Collector on the sale of tax certificates, part of that money belongs to him and part of it belongs to the Borough? A. I don't agree with you.

Q. You say that is not so?

Mr. Hetfield: If your Honor please, I ask that the statute be shown where the Collector is entitled to retain a certain amount instead of putting a bill into the Borough for it. I think the statute ought to be offered in evidence.

Mr. David: I am not on my case; I cannot offer anything in evidence.

The Court: If the question is objected to, I will sustain the objection on the ground it is a question of law, rather than the witness' knowledge.

Mr. David: I ask an exception.

The Court: Yes.

Mr. David: On the ground everyone is presumed to know the law, and on the second ground, that this witness is produced as an accountant, as an expert, and is testifying as to facts connected with an audit, and an auditor so testifying must be acquainted with the various items and the channel of their disbursements.

The Court: And I sustain the objection on the ground you asked the witness a question of law, or his knowledge of the law, which is not competent.

Mr. David: I ask an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. Don't you know, as a matter of fact, that of the payments made by purchasers of tax certificates to the Collector, part of that money is retained by the Collector himself, for various items and charges of his own? A. No, sir.

Q. You don't know it. You showed or referred to a list of persons whose names appear in the minute book, on the assessment of the improvements on various streets, but whose names do not appear in the assessment ledger, did you not? A. Yes, sir.

Q. Can you tell us which of these people paid by check and which by cash? A. By referring to a copy of the original receipts which I have in my possession.

Q. You can tell us that? A. Yes. Pardon me. From a statement made by the owner that made the payment; I didn't confirm it.

Mr. David: I move that be stricken out. I now am referring to the payments.

(Question and answer repeated by the stenographer.)

Mr. Hetfield: I think that is all right; he stated why he can tell.

The Court: I will allow it to stand.

Q. I now call your attention to the exhibits by check or by receipt made by the persons who appear on this list. A. I didn't check—make any notation as to whether it was cash or check.

Q. And can you tell me whether or not any one of these items, that you refer to, did not go into the bank? A. I cannot.

Q. Now, there is no question about that? A. No, sir.

Q. Isn't it possible, though, for you to take the exhibits, offered in evidence, of payments by those people and, so far as the checks are concerned, trace them into the bank? A. It would be possible; yes.

Q. And if you did that you would be in a position to say whether or not they ever reached the bank? A. Yes.

Q. You read off, under the assessment of sidewalk and street improvement, from July 1st to December 31st, 1915, a list of the persons who made payments for which there were no entries in the Assessment Ledger? Is that right? A. Yes, sir.

Q. Can you say that one of those items, that you read off, didn't go into the bank? A. I could not.

Q. Whether they were paid by check or not? A. I could not state.

Q. With reference to the list of payments—the list of persons who made payments in the other six-months' periods, from January 1st, 1916, to June 1st, 1916, and from July 1st, 1916, to December 31st, 1916; from January 1st, 1917, to June 30th, 1917; and from July 1st, 1917, to December 31st, 1917, the totals were correctly given by you, and you have a list of the persons, which go to make up the totals? A. Yes, sir.

Q. And isn't the same thing true with reference to every one of those items; that you cannot, nor do not attempt to, say whether or not they went into the bank? A. Yes, sir.

Mr. David: You see, if your Honor please, yesterday we foregoed setting out——

The Court: Yes.

Mr. David: I am now making sure that that is true with each one as if the names had been read into the record.

The Court: That is quite proper.

Q. In connection with your testimony as to tax payments not shown in the Tax Duplicate, you mentioned the name of Juscard or Alissie. Do you recall that? A. Yes, I do.

Q. And the items being $166.08, $148.68? A. Yes, sir.

Mr. David: I now ask for the production of the checks which the father said he would produce.

Q. Can you tell me whether these two checks take care of either of those items? A. $148.68, May 14th, and this check here is $22. I don't know what that is for.

Q. You do not know what that is for. So far as the check of May 14th, 1917, to the order of takes care of one of those items? A. Yes, sir.

Q. And that check was drawn to the order of Harry F. Langhans for $148.68 is concerned, that Harry F. Langhans, individually, wasn't it? A. Yes, sir.

Q. And was deposited by him to the credit of the Borough? A. I don't know.

Q. As appears by the endorsement? A. It appears that way, yes.

Mr. David: I ask it be marked for identification.

Mr. Hetfield: I will offer it in evidence now. I have it in my possession. The receipts are in evidence. I had them in my possession, and I shall now offer them in evidence.

(Check for $148.68 entered in evidence and marked Exhibit P No. 100.)

The Court: You only offer the one for $148.68? The one for $22 is not, apparently, identified.

Mr. David: I would just as soon have both go in.

The Court: The $22 one has not been identified.

Q. You also testified that an item—in reference to an item of Anderson Estate, testified to, with reference to, by Collector Churchill? A. Yes, sir.

Q. Of $983.01? A. Yes, sir.

Q. That item was made up of two checks, if you recall, one for $18 and something and one for $964? A. Yes, sir.

Q. The $18 check, you remember, was offered in evidence? A. Yes, sir.

Q. And $964 check was not? A. Yes, sir.

Q. Have you attempted to ascertain whether or not that check went into the bank? A. I didn't.

Mr. David: I will ask the Clerk to produce a copy of the deposit slip.

(Mr. Renton hands paper to Judge David.)

Q. I show you what purports to be a duplicate deposit slip of the First National Bank of Roselle? A. Yes, sir.

Q. Under date of January 5th? A. 1918.

Q. I ask you if you find on that deposit slip an entry—a single entry—of $964.36? A. I do.

Q. Did you attempt to find that item in your investigation in the books of the First National Bank of Roselle? A. I didn't.

Q. With reference to the personal taxes—taxes for personal property paid by corporations? A. Yes, sir.

Q. Not entered in any books, did you ever make an attempt to ascertain whether the payments, made by checks, went into the bank or not? A. No, sir.

Q. You say there is no record in any book whatsoever concerning the payments that you have testified about, is that right? A. Yes, sir.

Q. How many cash books did you examine in making your investigation? A. 1915, '16, '17, and the miscellaneous cash books of 1915, '16 and '17.

Q. Did you examine a book called the General

Cash Book? A. What do you mean by the General Cash Book?

Q. I mean the cash book that was used by the Borough Clerk while his usual cash book—the cash book that you mentioned—not the miscellaneous cash book, was in the hand of the Borough Auditor, or the Finance Committee for checking purposes. A. I never saw such a book.

Q. Did you ever hear of such a book? A. No, sir.

Q. Never heard of it? A. No, sir.

Q. Did you ever try to—or inquire about such a book? A. Mr. Langhans turned——

Q. Did you ever inquire about such a book? A. No, sir.

Q. Did you ever try to find such a book? A. No, sir.

Q. Do you know whether or not such a book was ever in existence? A. I do not.

Q. You say you went to the various corporations to get a record of any checks that they had paid to the Collector for personal property tax? And franchise tax? A. Yes, sir.

Q. Where did you get the list from which you went to, these various corporations? A. From the office.

Q. From what? A. From the office. Mr. Wright, I believe, gave it to me to investigate.

Q. Where he got it from you don't know? A. No.

Q. But these—but that list is the list that appeared in the original Tax Duplicate, as characterized by the Prosecutor during the trial, pasted in, is it not? A. No, sir; I wouldn't say that.

Q. Why wouldn't you say that? A. I believe that Mr. Wright got his list from down Trenton or from the County Clerk, I don't know which, and

compared the amounts that appeared and those that didn't, and we investigated accordingly.

Q. But I say that that is the list that appears in the original Tax Duplicate filed in the County Tax Board's office? A. I didn't see the original book, so I could not so testify.

Q. But you went to see the corporations? A. I did, and I got a copy——

Q. Wait a minute. You went to see the corporations who paid taxes on personal property and franchise taxes? A. On those specific items.

Q. And a list of such corporations for each year is pasted in the original Tax Duplicate, is it not? A. I don't know. I haven't seen.

Q. Never saw it? A. No, sir.

Q. You haven't tried to find out from the Tax Duplicate—original, on file in the County Clerk's office a list of the corporations against whom taxes were assessed? A. I didn't.

Q. With reference to the receipts for tax sales, about which you have spoken, and which you say there is no record of, have you attempted to trace the checks into the bank? A. I didn't.

Q. Have you attempted to trace the cash into the bank? A. I didn't.

Q. For instance, the checks offered in evidence by Mr. Anistesio, representing the Harrington Company, on the payment of purchase of tax certificates, you do not know whether they went into the bank or not? A. I don't.

Q. And with reference to the checks produced by Mr. Schaffer, in payment of tax certificates, you do not know whether they went into the bank or not? A. No, sir; I don't.

Mr. David: I will have to ask the Court to bear with me a little in the cross-examination, until I go over my notes.

The Court: Yes, take your time, Judge David.

Q. With reference to the items about which you testify you found in the check book, and which appear in no other books, those items you know went into the bank, don't you? A. From the statement, yes.

Q. You testified with reference to a liquor license payment made by the County Clerk to the Collector, by check, dated May 4th, for $1194; do you know whether or not that check went into the bank?

Mr. Hetfield: I object. There is no testimony by this witness there was any check for liquor licenses; he simply testified to an amount he found in the check book, $1100 and some dollars, which was charged against this defendant.

Mr. David: I withdraw the question.

The Court: Yes.

Q. You have testified with reference to a check for $1194 paid by Mr. Morris, County Clerk, to the County Collector? A. Yes, sir.

Q. Have you traced that check to see whether or not it went into the bank? A. I didn't.

Q. Or account. You testified for each six months' period with reference to the moneys borrowed from the banks by the Borough? A. Yes, sir.

Q. Have you attempted to set up how those moneys were disbursed? A. No, sir.

Q. And you know nothing about it? A. No, sir.

Q. You testified with reference to the Interest and Coupon Account in the National State Bank which, if I am right, did not appear in the original report filed with the Borough? A. Yes, sir.

Q. Have you set up an account known as the Shade Tree Commission Account? A. No, sir.

Q. Have you set up an account known as the "Overpaid Account"? A. No, sir. You are now referring to the original report, I presume?

Q. In any report? A. In my subsequent report, yes.

Q. Has it been offered in evidence? A. No; this sheet here.

Q. When did you make that up? A. That was made up——

> Mr. Hetfield: I have the new one right here, Judge. That is the one I had made up. That is the subsequent report of which you have a copy.

Q. Just a minute. In the original report that you made to the Borough you did not set up or attempt to set up the "Overpaid Account"? A. No, sir. Didn't know it existed.

Q. Nor the Shade Tree Commission Account? A. No, sir; didn't know that existed.

Q. Nor the Interest and Coupon Account? A. I knew that existed, but we didn't put that in because it would have no bearing and wouldn't change the result, because we didn't charge him and didn't credit him.

Q. You have added to the answer considerably more than the question called for. A. I had to explain your question, counsellor.

Q. I do not object to it; I merely call your attention to it. I do not object. Did you set up the Chestnut Street Road Improvement Account? A. Chestnut Street Account; yes, sir.

Q. Did you show any items? A. No, sir.

Q. So far as your account shows, there never was— A. No deposits from 1915.

Q. From 1915? A. From 1915.

Q. Have you set up in the original report the Sinking Fund Commission Account? A. No, sir.

Q. Have you, in your supplemental report? A. No, sir.

Q. You testified with reference to the proceeds of the bond issues, issues by the Borough? A. Yes, sir.

Q. Have you attempted to set up the disbursements of those moneys? A. I have not.

Q. You testified with reference to the items marked paid in the Tax Duplicates, and which you say were not shown in the cash books? A. Yes, sir.

Q. Have you attempted to trace those payments, whether they were made by check or by cash, into the banks? A. The items that are marked paid in the Tax Duplicates which do not appear in the cash book?

Q. Yes. A. No. How could I? They didn't appear in the cash book; there was no necessity for it.

Q. And so you do not know whether the moneys, the list of which, the names of the persons paying them appearing in the Cash Duplicate— A. Tax Duplicate?

Q. (Continued) Tax Duplicate, marked paid, and not in the cash book, went into the bank or not? A. No, sir; I didn't.

Q. Have you attempted to set up the taxes collected and paid to the County Collector of the County of Union for State School tax? A. No, sir.

(Last two questions and answers repeated by the stenographer.)

Q. State Road tax? A. No.

Q. County tax? A. No.

Q. Borough of Roselle School district? A. No, sir.

Q. Have you totaled up—scratch that out, will you please? You examined the bank statements showing the total deposits? A. I have.

Q. Can you tell me what the total is as shown by the bank statement?

Mr. Hetfield: Here is the statement here.

A. I believe, counsellor, you have that.

Q. Of the Interest and Coupon Account? A. It was all attached.

Mr. Hetfield: What?

A. The entire statement was there, including the Coupon Account. There were two; one in the National State, and one in the First National, of Roselle, from July 1st to December 31st.

Q. I just want the totals. I want the total deposits as shown by the bank statements? A. I see. Exactly.

The Court: Between what periods?

Q. During the periods covered by the indictments we are trying.

The Court: From July 1st.

Q. From July 1st, 1915, to December 31st, 1917? A. $416,084.08.

(Answer repeated by the stenographer.)

Q. Now, that is the total deposit shown by the bank statements from a period of July—from July 1st, 1915, to December 31st, 1917? A Yes, sir

Q. What was the total deposits shown in your report for that period? A. $416,084.08.

Q. That is the report that you rendered to the Borough? A. That is the report we rendered to the Prosecutor.

Q. No. A. You didn't ask me that, counsellor.

Q. I did not make myself plain. I mean in the original report you rendered to the Borough?

The Court: Does that total include both banks?

Mr. David: It does, but I will make that plain on the record.

A. Original report called for $531,662.58.

Q. 662, or 666? A. 662.58.

Q. The supplemental report which you have made shows something different? A. Yes, sir.

Q. You made up that report of the total deposits, as shown by your original report, from the bank's books, didn't you? A. Exactly.

Q. Now, I will give you an opportunity of explaining why there is a difference. A. The difference comes in the fact this report runs up to and including March 2nd, 1918; the report I read off prior, goes up to December 31st, 1917; in addition to that this does not show the deposits in the Coupon Account in the National State Bank.

Q. Does your statement which you have now rendered to the Prosecutor, of the total deposits, show the deposits in the Interest and Coupon Account from July 1st, 1915, to December 31st, 1915? A. Yes, sir.

Q. But you do not show it or set it up in the analysis that you have made of that account, do you? A. I don't quite understand you.

Mr. David: I will withdraw the question.

Q. But it is not shown in the analysis or the statement of that account as rendered by the bank

and produced by you on the witness stand? A. You mean it is not shown in the original report?

Q. No. I say it is not shown in the statement that you have produced? A. Which statement? Subsequent statement?

Q. I will make it so plain you are sure to understand me. A. I am trying to get you right, that is all I am trying to do.

The Court: I do not get you, Judge.

Q. It does not show on the statement of the National State Bank showing the Interest and Coupon Account, which you have produced in the case? A. It does appear here transcript of deposits in the account of the Borough of Roselle Park; Interest Account.

(Question repeated by the stenographer.)

Q. The deposits made in that account from July 1st, 1915, to December 31st, 1915? A. Allow me to refer to that. This statement shows deposits from March 15th, 1916, to November 16th, 1918.

Q. But I say that this statement does not show the deposits made in that account, Interest and Coupon Account in the National State Bank, from July 1st, 1915, to December 31st, 1915? A. No, sir; it does not.

Q. Now, does your statement of that account to the Prosecutor show it for that period? A. It doesn't.

Q. All right. And so you have never set up, in any report that you have made, the deposits made by the Collector in the Interest and Coupon Account for the period of July 1st, 1915, to December 31st, 1915? A. They were not deposits made by the Collector. Those items were drawn from the

funds of the General Account by warrant to the National State Bank, for them to pay the interest and the coupons that came in there; were due and payable.

Mr. David: I ask that be stricken out as not responsive, and as entirely uncalled for.

The Court: I think I will allow that to stand.

Mr. David: I ask an exception.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. You say that they are not deposits made in the bank? A. Not by Mr. Langhans, no.

Q. You say that Mr. Langhans' account as Collector, known as the Interest and Coupon Account, in the National State Bank, didn't show deposits from July 1st, 1915, to December 31st, 1915? A. As far as he is concerned, he didn't know that account existed and he had no interest in it. It was purely a matter of the Borough drawing a check for the amount of interest on the coupons to meet those coupons which came payable at the National State Bank; it was a disbursement; not a deposit.

Q. But you say that every item in the Interest and Coupon Account you have was merely a transfer from one account to another. Isn't this the same thing? A. There is a warrant drawn for every one of those items made payable to the National State Bank for interest due on those coupons.

Q. From one account to another? A. He took it out of his general account to pay the National State Bank, the interest.

Q. Yes. And that is so with every one of the items that are shown on the account rendered, isn't it? A. What items?

Q. The deposits shown on the statement of the National State Bank? A. Of what account?

Q. Interest and Coupon Account? A. No, sir; we have a warrant for every one of these items.

Q. Just listen to my question: Isn't it true that every item shown on the statement of the National State Bank of the account of Harry F. Langhans, Collector, known as the Interest and Coupon Account, is a transfer to that account from another account that he had? A. If you take it that way, it is a transfer.

Q. Isn't it so? A. Yes, yes, certainly.

Q. Why don't you say so? Isn't that just what you say with reference to the items of deposit in that account from July 1st, 1915, to December 31st, 1915? A. True.

Q. Then tell me what excuse is there for not setting it up? A. Because we don't charge him, and we don't credit him; the two balance.

Q. But that is true also with the other? A. All the way through; yes, sir; as far as the Coupon Account is concerned, only.

Q. I am asking you with reference to the Coupon Account? A. Yes, sir.

Q. Then tell me why you did not set up the items of deposit from July 1st, 1915, to December 31st, 1915? A. It was not necessary. And, furthermore, I asked for an abstract from the National State Bank; there was no record prior to that time to check up with. I asked them for an abstract and they gave that to me. I found those vouchers, and, therefore, it was not necessary for me to go back any further; there was no data for me to go on.

Q. That is your answer? A. Exactly.

Q. In other words, the bank has not got any record of this account from July 1st, 1915, to December 31st, 1915, is that right? A. They gave me all they had. You can take their record as correct; I have to.

Q. Then—did you go into the bank and look at the account? A. I wasn't granted that permission. The cashier took care of that matter. I asked for what I wanted.

Q. Did you ask for that permission? A. I asked him, I would like to have an abstract, a copy of the Coupon Account.

Q. Did you ask him for permission to look at the books? A. No, I didn't.

Q. You did it with the First National Bank of Roselle? A. No, I didn't.

Q. Wait a minute. Didn't you look at the books with reference to Shade Tree Account, "Overpaid Account," and Chestnut Street Account, in the First National Bank of Roselle? A. I did.

Q. You did that in the presence of the Prosecutor and myself? A. Exactly.

Q. And it was after I called your attention to the existence of those accounts? A. Exactly.

Q. Why didn't you do it in the National State Bank? A. I wasn't granted that permission.

Q. Did you ask for it? A. Yes, sir; I did.

Q. Who refused you permission to see the books? A. Mr. Newcomb said the books were upstairs and he got the abstract for me.

Q. He refused you permission to see the books? A. I didn't press him any more; he said he would get me the abstract.

Q. Did he refuse you permission to see the books? A. I won't say he refused me. But he said he would attend to it for me.

Q. How long have you been doing municipal accounting? A. About three years.

Q. In order to properly audit the books of a municipality it is necessary to know something about the law governing the finances of a municipality, isn't it?

Mr. Hetfield: I object, as a conclusion: the witness' opinion of what knowledge is necessary to constitute an accountant.

Mr. David: If your Honor will hear me on it?

The Court: Yes. Let us hear what you have.

Mr. David: This witness is produced, not as an eye witness, as an expert on the examination of books, and I have a right to see what he knows about the business that he says he is an expert in.

The Court: I will allow the question, so far, Judge David, whether it is not necessary to know that.

Mr. Hetfield: May I have the question, if your Honor please, before the answer is given?

(Question repeated by the stenographer.)

Mr. Hetfield: That question does not ask as to what knowledge this witness has; it is asking him what is necessary for an accountant to do certain things. I contend that is a conclusion and opinion of this witness as to what an accountant must know about municipal law before they can become an accountant. It is not what this witness' opinion is; it is what a man should know, and does know.

The Court: I think I will allow the question and overrule the objection, and see what the witness' idea is on this point.

(Question repeated by the stenographer.)

A. It is.

Q. Do you know what the statutes are with reference to the handling of the finances of the Borough of Roselle Park?

Mr. Hetfield: I——

A. No, sir.

Mr. Hetfield: —object, on the ground I do not know there is any statute referring to the finances of the Borough of Roselle Park; if there are, the best evidence is the statutes themselves. I never saw any statutes relating to governing the finances of the Borough of Roselle Park.

The Court: Yes. I think that question assumes there is something there, and there is no evidence there is any statute on the subject.

Mr. David: Exception.

Exception allowed; sealed accordingly.

C. B. PIERCE,
Judge.

Q. Do you know whether or not there are any laws or statutes regulating the governing of the finances of Roselle Park? A. I don't.

Q. Don't know anything about that. Do you know whether or not the Borough is solvent or not? A. No, sir; as I stated before, we were unable to ascertain.

Q. Do you think you could find that out if you were given enough time? A. When Mr. Langhans turns in all the data, yes.

Q. Has he refused to turn in any data to you? A. Absolutely.

Q. And it is because he does not furnish you with the data? A. The records.

Q. Oh, you have not got all the records? A. Why, no.

Q. So your audit is made up of an incomplete set of the Borough records? A. Yes, sir; 1918. When you talk of the assets and liabilities.

Q. Oh, I see. You now are referring to something after January 1st, 1918? A. Exactly.

Q. Have you attempted to set up the assets and liabilities as of January 1st, 1919? A. No, sir.

Q. 1918, rather? A. No, sir.

Q. You could do that? A. No, sir.

Q. Couldn't do that? A. No.

Q. The reason for not being able to do it has nothing to do with the records that you say Mr. Langhans has not assisted you in, with reference to 1918, has it? A. The records are incomplete.

Q. Oh, then, because of the incomplete records of the Borough as of January 1st, 1918, you are not able to set up the assets and liabilities? A. We were engaged to set up the assets and liabilities as of March 2nd, and we were not able to do so.

Q. You do not answer my question. A. We have made no attempt in that direction.

Q. You know the books were turned over by Langhans some time in January? A. I don't.

Q. You heard Mr. Ehringgard testify he started his audit in January? A. I heard that; yes.

Q. You know this much about municipal finance, don't you, that a municipality raises the money on a budget to run for a fiscal year? A. Yes, sir.

Q. That is right, isn't it? And have you examined the budgets for the years 1915, '16 and '17 for the Borough of Roselle Park? A. I haven't.

Q. Haven't examined them? A. No, sir.

Q. Do you know how much money the Borough of Roselle Park was to have raised through taxes and so forth according to its budget in 1915? A. No, sir; I don't.

Q. Do you know the Borough of Roselle Park, as well as all other municipalities, raises by taxation and otherwise just enough money to pay its budget, don't you? A. Yes, sir.

Q. In other words, after the budget is made up, showing how much money the Borough or municipality needs for its fiscal year, the tax rate is fixed? A. Yes, sir.

Q. And taxes collected thereunder to make up the budget, you know that? A. Yes, sir.

Q. And if there is a shortage, or there is not enough money, short notes or bond issues are made, is that right? A. Yes, sir.

Q. And if improvements are made, not taken care of in the budget, a bond issue is ordered to take care of that? A. Yes, sir.

Q. And so, as a matter of fact, you know, from your experience as an accountant, that a municipality, as it were, lives from hand to mouth each fiscal year?

Mr. Hetfield: I object to these questions. I cannot see that they are material. We are not going into, and we do not claim that at any time we made an audit of the finances of the Borough of Roselle Park. We make no such contention. We do not claim we are going to try to prove, or offer any evidence, as to the financial condition of that Borough. But all we claim that we have done is examined the accounts of Harry Langhans, Collector, as to his receipts and what he deposited in the banks. That is all we contend or attempt to prove.

The Court: I do not see the materiality of this witness' knowledge of the subject. I do not see the materiality of it.

Mr. David: We, in our defense, will show that it is an absolute impossibility, from this audit, to tell that this man is one cent short, but that the only way that anybody can be enlighened on the finances, on the financial condition of this Borough, and of this Collector, is by a complete audit, based on what the Borough had to raise, and based on what the Borough paid out.

Mr. Hetfield: I contend, if your Honor please, in reply to that, that is a matter of defense; not cross-examination of this witness, to go into the question of the solvency of the Borough of Roselle Park.

The Court: The State has not gone into the question of the examination of the Borough generally. Simply touched on the condition of the accounts of the Collector, and I do not think that your question is material, as far as the question of the Collector is concerned. It does not appear to me material.

Mr. David: Does your Honor overrule the question?

The Court: I will sustain the objection to the question.

Mr. David: I ask an exception.

The Court: Yes.

Exception allowed; sealed accordingly.

C. B. PIERCE,
Judge.

Q. In addition to examining the books you made a house to house canvass of the taxpayers of the

Borough, did you not? A. I did, at the request of the Prosecutor.

Q. Well, you made it? A. I did.

Q. Did you visit one Louis Eberle? A. Louis Eberle? I believe I did.

Q. Do you remember about when? A. No. Some time during the year after the Prosecutor had engaged us.

Q. Well, was it before or after the original report was made? A. After the original report was made.

Q. And how long after? A. I don't recall.

Q. Well, give me your best recollection. A. Well, it might be one month or two months; I am not certain.

Q. About a month or two after that. So that would be either in June or July, 1918? A. Perhaps around that time.

Q. And did you say to Mr. Eberle that he better get off the Langhans bond, that Langhans was likely to skip and Eberle would lose his home? A. I made no such statement.

Q. Did you call at the house of Mr. Margin? Mr. Mangin? A. Mangin? I don't recall. I called on a good many people.

Q. Do you recall that Mr. Mangin is a brother-in-law of Mr. Eberle? A. No, I don't.

Q. Do you remember saying to Mr. Mangin he better tell his brother-in-law, Eberle, if he thought anything of his home to get off the Langhans bond? A. I didn't; absolutely no.

Q. Did you call at the home of Mrs. Carrie Bunn? A. I can't recall those, counsellor, because I called on quite a number of people and I don't recall the name.

Q. Did you say to Mrs. Bunn this fellow Langhans is a crook? A. Never used that expression in my life.

Q. And that he is going to skip out? A. Never used that expression.

Q. Did you call at the home of Mr. Brown, Benjamin Brown? A. Yes, I did call at Mr. Brown's house.

Q. And did you say to him that Langhans was a crook; that Bolo Pasha had nothing on him? A. I didn't. I made no such statement to Mr. Brown. The only thing I asked Mr. Brown——

Q. Wait. A. One second.

Q. You wait one second. You are the witness now. I asked you whether you made that statement. A. I didn't.

(Which was all the "Cross"-examination.)

Redirect examination by Mr. Hetfield.

Q. What did you say to Mr. Brown? A. I went for Mr. Brown for one particular reason; the confirmations we had sent out——

Mr. David: I object to the answer as not responsive.

Mr. Hetfield: Strike it out.

The Court: What did you say to Mr. Brown?

Q. What did you say to Mr. Brown; what was the conversation with Mr. Brown? A. My conversation was: "Mr. Brown, I have come to see you; I want to know the reason why this confirmation was in the hands of Mr. Langhans instead of being forwarded to New York, for which a stamped envelope was enclosed."

Q. And what was Mr. Brown's statement to you at that time? A. Well, he said he got it, and in fact he could not recall how Mr. Langhans got it. And finally he said, "I just went and asked him,

and I told him it was correct; and I thought it was all right to give it to him." That is the only conversation I had with Mr. Brown.

Q. In other words, you sent out a confirmation to the different taxpayers? A. Yes, sir; for open items on the books.

Q. To see whether certain items had been paid? A. Yes, sir.

Q. And you sent one of those to Mr. Brown? A. Yes, sir.

Q. And that was placed some way in Mr. Langhans' hands? A. Yes, sir.

Q. And you inquired of him how and why it was done? A. Yes, sir.

Q. Was that confirmation correct or incorrect?

Mr. David: I object to the question.

(Question repeated by the stenographer.)

Mr. Hetfield: I will withdraw that.

Q. Was anything stated further between you and Mr. Brown about that confirmation? A. Yes, sir.

Q. Just state what it was. A. He said that the statement was correct and that the bills were unpaid.

Q. Did you reply to Mr. Brown as to the correctness of the statement? A. Yes, sir.

Q. Just tell us, will you please? A. I said, "There is 1915, '16 and '17 taxes open," and he said, "Yes, that is right. I owe them."

Q. He said he did owe them? A. Yes, sir.

Q. In other words, Brown, as an official, owed three years' taxes and his property had not been sold for taxes? A. Yes, sir.

Mr. David: Are you testifying?

Mr. Hetfield: I am asking the question.

Mr. David: And that is the reason Langhans is indicted, is that the idea?

Mr. Hetfield: I object.

A. (Witness laughs.)

Q. Mr. Hahn, you have been acting, working under the instructions of the Prosecutor since about the middle of last May, have you not? A. May or June; some time around there in 1918.

Q. Will you explain to us, again, why you did not include the Coupon and Interest Account in your original audit——

Mr. David: Objected to.

Q. (Continuing) —or your original examination?

Mr. David: Objected to as the witness has already testified.

The Court: I will allow the question. Judge David brought out the fact that it was not included and I will allow you to show why it was not.

Mr. David: I ask an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Mr. Hetfield: Because counsel would stop the witness every time and say that is not in reply to my question.

A. The reason why is because we don't charge or credit him.

Q. So the jury can hear you. A. The Interest and Coupon Account, every time there was an interest payment due on coupons, say, for instance, $1,000, the Mayor and Council would authorize the Collector to draw a check payable to the National State Bank of Elizabeth to meet those coupons; so we did not consider it a deposit, and did not charge

him and did not credit him. It was not necessary; one balanced the other; the check was drawn to the exact amount of interest that fell due, covered by those coupons.

Q. Have you any of those checks with you? A. Yes, sir.

Q. You obtained those checks from the bank? A. In the vault.

Q. In the vault, you say? A. In the Borough of Roselle Park, in the Collector's Accounts.

Q. And these checks are made payable to the order of the bank? A. Yes, sir.

Q. And from the proceeds of the check the bank pays the coupons and the interest? A. For the exact amount.

Q. And, therefore, being one of the disbursements of the Borough, you did not charge it to Langhans as another deposit? A. Yes, sir.

Q. Now, as I understand, you relied upon the statement of the bank as to the periods in which money was turned over to them for that purpose? A. Yes, sir.

Q. I ask you, since receiving the statement from the bank, and verifying the statement by the checks from the vault, if you have discovered any other checks or payments for interest and coupons for periods not mentioned in the report? A. Yes, sir.

Q. Will you just read the dates of the checks and the amounts? A. August 6th, 1915, check No. 5687, $1,000, payable to the National State Bank. September 15th, 1915, check No. 5774, payable to the National State Bank, interest on bonds, $1575. September 30th, 1915, check 5794, payable to the National State Bank, $975, coupon on bonds due October 1st, 1915. November 1st, 1915, check No. 5872, payable to the National State Bank, $1,000, coupons eight to forty-seven, of original sewer bonds, due this day. 6086—December 31st, 1915,

check No. 6086, payable to the National State Bank for $270; coupons on Borough Hall bonds due January 1st, 1916.

Q. Those checks are for the period commencing July 1st, 1915, and ending July 31st, 1916? A. Yes, sir.

Q. Are they not? A. Yes, sir.

Q. And you add them to the charges against this account, and also credit the same amount? A. Yes, sir.

Q. So, as a matter of fact, this Coupon and Interest Account makes no difference whatever in the final result as to the amount not accounted for? A. Correct.

Mr. Hetfield: I offer those checks in evidence.

(A bundle of approximately thirty-three checks, entered in evidence and marked Exhibit P No. 101.)

Q. Mr. Hahn, will you tell us the reason for a difference in the amount of deposits in that original report which was made—strike that out. When was that original report submitted, first submitted? A. May 15th.

Q. Before or after the month of May? A. After.

Q. 1918? I mean the original audit report. When was that first submitted? A. May 15th, 1918.

Q. During the month of May? A. During the month of May.

Q. Now, tell us the reason for the difference in the amount of deposits as shown in the original report and the subsequent one? A. To begin with, the original report shows all deposits from January 1st, 1915, to March 2nd, 1918; the subsequent report shows deposits from July 1st, 1915, to Decem-

ber 31st, 1915—from July 1st, 1915, to December 31st, 1917.

Q. So that the subsequent report does not include the first six months of the year 1915, or any part of the year 1918? A. Yes, sir.

Q. But the original report did include the first six months of the year 1915, as well as how long a period of 1918? A. To March 2nd, 1918.

Q. Two months of 1918? A. Yes, sir.

Q. Did the original report include the bond—Interest and Coupon Account? A. Yes, sir.

Q. Is that another reason for the difference? A. No, sir.

Q. Does that subsequent report touch that? A. Subsequent report does show it, yes.

Q. Doesn't that increase— A. It increases the deposits naturally, and we therefore charge him with it.

Q. Increasing the deposits, the credits and the charges? A. Exactly.

Q. Just that amount. Did your original report include the Shade Tree and Overpaid Account? A. Did not.

Q. Does your subsequent report show them? A. Yes, sir.

Q. Give us the amounts of them. A. Overpaid Account, $48,84; Shade Tree Commission Account is $371.90.

Q. And they were not included in your original report, but were in your subsequent? A. Yes, sir.

Q. Did you have any knowledge of those accounts when you made the original report? A. I didn't.

Q. Did you ask the bank to give you a record of all deposits? A. I did.

Q. Before you made the original report? A. I did.

Q. Did they give you the Overpaid Account, or the Shade Tree Account? A. They didn't.

Q. Those accounts were not brought to your notice until the time mentioned by Judge David? A. Exactly.

Q. And they are now included in your subsequent report? A. Yes, sir.

Mr. Hetfield: That is all.

Recross-examination by Mr. David.

Q. You say you did not set up in your report the Interest and Coupon Account because that account merely showed transfers from the General Account to the Interest and Coupon Account? A. No; it showed a payment, not a transfer.

Q. Well, as a matter of fact that means one and the same thing, does it not? A. Yes, but there was a voucher and warrant and that was one specific item that was to pay the interest on those coupons; it wasn't a transfer to draw it out into one bank, given from another, to be checked out subsequently; this check was made payable to the National State Bank, and not made payable to the Borough of Rosell Park, so, therefore, it was not in the sense of the word, a "transfer."

Q. Do you mean to say that the items in the Interest and Coupon Account, as shown in the National State Bank account— A. Yes, sir.

Q. (Continuing) —were not made up of transfers from the General Account, to that account? A. It was paid out of the General Account to the National State Bank.

Q. Wasn't it a transfer from one account to another? A. Of course, it was a transfer if you look at it in that light.

Q. But wasn't it? A. I think I have made myself clear in that respect; there is a warrant supports

that payment. Counsel is asking me to admit that is a transfer.

The Court: The question is whether you regard it as such?

A. No. I personally do not. I regard it as a payment.

Q. You call it a payment; as a matter of fact, isn't it a transfer from the General Account to the Interest and Coupon Account, the General Account being in the First National Bank of Roselle, and the Interest and Coupon Account being in the National State Bank in Elizabeth? A. No. Because some of those checks were drawn from the National State Bank Account right to the Coupon Account; others were drawn from the First National Bank of Roselle to the National State Bank of Elizabeth; took it out of whatever bank account warranted the amount.

Q. They transferred to the Interest and Coupon Account these moneys from the other accounts in order to make the payment of coupons—interest on coupons? A. No, sir; that account was set up by the bank for their own convenience; so far as the Borough of Roselle Park was concerned they never knew it existed, because the check was drawn for the exact amount of interest, the same as they would pay a bill for supplies, and that was the end of it.

Q. Langhans did not know it existed? A. I don't suppose he did; there was nothing in the office; there was no statements at the bank.

Q. Did not Langhans produce the warrants, on the resolution of the Council, that drew the money out of his General Account and deposited in the Interest and Coupon Account? A. He drew a check payable to the National State Bank, to pay for this interest on those coupons.

Q. Didn't he draw a warrant? A. He drew a warrant for the exact amount of interest on the coupons coming due on a subsequent date.

Q. When you say a check you mean a warrant? A. A warrant.

Q. That you first said, didn't you? A. Yes, sir.

Q. And that transferred money from the General Account in the First National Bank of Roselle and the Collector's Account in the National State Bank of Elizabeth, into the Interest and Coupon Account in the National State Bank of Elizabeth? A. No, sir.

Q. It didn't? A. No, sir. It went to the National State Bank, and it was up to them to do whatever they liked to offset the coupons coming in.

Q. Didn't it go into that account? A. It went in according to the records of the bank, yes.

Q. For that reason you have not set that up? A. No.

Q. Because the exact amount of money that was drawn from the Collector's and the General Account into the Interest and Coupon Account was paid out for specific purposes, is that right? A. Yes, sir.

Q. It was only a transfer and would show up on both sides of the ledger? A. (Witness nods head affirmatively.)

Q. Is that right? A. Yes, sir.

Q. Now, in your report, Mr. Hahn, original report, on page five, you set up a transfer of funds from Collector's Account to other Borough Accounts, numbering schedule seven, do you not? A. Yes, sir.

Q. And on page thirty of that report you set out that schedule in detail, do you not? A. Yes, sir.

Q. And these were moneys first shown in your schedule that were transferred from the Collector's

Account to other accounts of the Borough's, is that right? A. Yes, sir.

Q. And that would show on both sides of the ledger, would it not? A. Yes, sir.

Q. One would balance the other? A. Yes, sir.

Q. Why have you set up that in your original report? A. One was a payment, and the other I considered a transfer. Warrants for Interest and Coupon Account was money being expended for a liability coming due, whereas this was merely transferring from one bank to another; it was not a disbursement.

Q. Wasn't the money, after it was transferred from one account to another, disbursed for some reason? A. No, sir; it was disbursed subsequently by subsequent warrants made upon the records of the Mayor and Council.

Q. But, as a matter of fact, it was a transfer from one account to another, and the money was then paid out the same as in the Interest and Coupon Account? A. No; entirely different procedure. The checks drawn from the Collector's Account to the General Account were made payable to the Collector, Borough of Roselle Park, whereas the money in the Interest and Coupon Account was made payable to the National State Bank.

Q. They did not get the amount? A. They had to disburse it and they would not disburse it until after they received the money.

Q. The National State Bank did not keep the money? A. Of course not.

Q. They paid it out to pay the interest on the coupons? A. Exactly.

Q. How did they pay it out? On what? A. When they received the coupons from the bonds.

Q. And the money that was transferred from the Collector's Account set forth in Schedule 7,

that was also disbursed to the check of the Collector in that account, was it? A. It closed the Collector's Account, and he had to transfer it over to the General Account, upon which he had no method of paying out any cash, except through the Mayor and Council.

Q. But what I am asking you is that the moneys which you show on Schedule 7 were moneys drawn out of the Collector's Account that were merely transferred to another account? A. That was purely and simply a transfer, whereas the other one was a disbursement.

Q. Wasn't this a disbursement after it was transferred? A. No, sir; no, sir; absolutely not.

Q. In other words, do you mean to say that the money that finally got in the Interest and Coupon Account was disbursed in any other manner than the money that was in the other account on transfers from the Collector's Account? A. The moment the National State Bank got those specific checks, the Borough of Roselle Park had no further jurisdiction over them; that was the payment and disbursement; they were through as far as they were concerned.

Q. But the bank paid out the money, didn't it? A. Of course, they did, and they received the money to pay it with.

Q. Yes. And they also paid out the money on the transfer of the Collector's Account on the check of the Collector? A. Purely a transfer, not a disbursement.

Q. What was purely a transfer and not a disbursement? A. From the Collector's Account to the General Account; it was merely putting it in one hand and putting it in the other; it was not a disbursement.

Q. Wasn't it then disbursed? A. Subsequently, yes, by the Mayor and Council.

Q. And wasn't that in the Interest and Coupon Account, wasn't it disbursed by the bank? A. Originally disbursed; the minute the bank got the check it was disbursed.

Mr. Hetfield: I think it is repetition.

The Court: Yes, Judge David, I think we have all got the facts.

Mr. Hetfield: I object to the further examination on the subject because I think it is repetition.

The Court: I think the witness has answered the question over and over again; and substantially the same question is being asked.

Mr. David: Does your Honor rule on the question?

The Court: What is your question?

(Question and answer repeated by the stenographer.)

Mr. Hetfield: I will withdraw the objection and wait until he asks another question.

Q. Do you know when the bank disbursed the moneys from the Interest and Coupon Account? A. I do not know exactly when, but the moment—it is customary the moment—wait a minute.

Q. Go ahead. A. When the coupons come in or are deposited by the bondholders, it goes through on or about January 1st, the day it is due; it may come in the 1st or 10th, but the money was always ready to meet it.

Q. Do you know whether the coupons were in the bank when the money was transferred to this Interest and Coupon Account? A. No, I don't.

Q. As a matter of fact, they may not have come in for a day or week or month? A. There have been.

Q. And so that money was not disbursed until a later day? A. It was originally disbursed the minute the Borough gave it to the National State; they had no further jurisdiction over it; that money was gone.

Q. By the National State Bank? A. A given amount for what the National State Bank did.

Q. And that is true with reference to the transfer from the Collector's Account, too, isn't it? A. No, sir; entirely different proposition.

Q. In fact, Mr. Hahn, for all the audit shows, or for all you knew, the bank knew nothing about the coupons that were coming in to be paid? A. Who didn't?

Q. The bank? A. Of course not. The Collector knew when he drew that.

Q. But the Collector, anticipating that those coupons will be presented to the bank, transferred the moneys to the Interest and Coupon Account? A. No, he did not transfer the money; he was notified by the Mayor and Council Finance Committee that amount of money will be due, say, for instance, on April 1st. They would draw a check for that and say forward that down to the National State Bank to pay the interest on those.

Q. And then he transferred the money? A. No; he made that payment in advance, you might say; he did not transfer.

Q. You won't use the word "transfer"? A. I won't. Not in that instance.

Q. But, as a matter of fact, it was payment from one account to the Interest and Coupon Account? A. No, sir; it was paid to the bank.

The Court: Everybody in the court room understands exactly what the facts are; let us waste no more time on it.

Mr. Hetfield: I want to offer this report in evidence which is called for by the defendant's counsel.

(Report entered in evidence and marked Exhibit P No. 102.)

Mr. Hetfield: I offer in evidence the supplemental schedule, which is in addition to the first report, which he has been testifying from.

(Sheet of paper entered in evidence and marked Exhibit P No. 103.)

Mr. Hetfield: If the Court please, I offer in evidence transcript of all deposits placed to the credit of Mayor and Council, Borough of Roselle Park, New Jersey, as shown by the books of the National State Bank of Elizabeth, New Jersey, from January 1st, 1915, to November 6th, 1918. Of course, those periods are not covered by the indictments, and I would modify—I make this offer just so far as the periods included in the indictment; that is, the periods that are covered by the indictment from June 30th, 1915, to January 1st, 1918; the other deposits, why, I do not offer.

The Court: I think it is probably admissible in its entirety because the witness testified from it as to the facts.

Mr. David: Under the stipulation we agreed.

Mr. Hetfield: Submitted a copy of it to Judge David.

The Court: As long as there is no objection to it. It shows what dates it covers; of course, it is material only as to the periods covered by indictments.

(Transcript entered in evidence and marked Exhibit P No. 104.)

Mr. Hetfield: I also offer in evidence statement—transcript of the First National Bank of Roselle, New Jersey, of the Borough of Roselle Park Account from January 1st, 1915, to June 30th, 1918, with the same conditions.

The Court: Yes.

Mr. Hetfield: Only material so far as the period covered by the indictment.

(Transcript entered in evidence and marked Exhibit P No. 105.)

By Mr. David.

Q. Mr. Hahn, some of the entries that are in the Tax Duplicates showing the payments of moneys are also in the Cash Books, are they not? A. Yes, sir.

Q. In other words, you will find in both the Cash Books and the Tax Duplicates, the same entries? A. Corresponding entries.

Q. Yes.

(Question and answer repeated by the stenographer.)

By Mr. Hetfield.

Q. That is of some of the items? A. Yes, sir.

Q. But there are some that appear in the Cash Book that do not appear in the Duplicate? A. That appear in the Duplicate, but do not appear in the Cash Book.

Mr. Hetfield: Yes, that is all.

VINCENT KERSTING, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Kersting, where do you live? A. Roselle Park, New Jersey.

Q. And do you hold any official position in Roselle Park? A. Member of the Council; Chairman of the Finance Committee at the present time.

Q. How long have you been a member of Council? A. January 1st, 1917.

Q. Do you recall a meeting or a gathering on January 4th, 1918, when Mr. Langhans was present? A. Regular meeting of the Council?

Q. It was a regular meeting of the Council? A. Yes, sir.

Q. What, if anything, was said at that time regarding Mr. Langhans' accounts? A. Regarding his accounts?

Mr. David: I object to that; the minutes of the meeting are the best evidence.

The Court: I understand Mr. Langhans was present.

Mr. Hetfield: Mr. Langhans was present, too.

The Court: Was Mr. Langhans present?

A. He was.

Mr. Hetfield: Yes.

Mr. David: I have objected.

The Court: I overrule the objection.

Mr. David: I ask an exception.

The Court: Anything stated there in his presence material to this case I will allow.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. Was there anything stated at that time in the presence of Mr. Langhans either regarding his account or himself as Collector? A. Yes, sir.

Q. Just state what it was. A. The fact was brought to the knowledge of the Mayor and Council at the time that Mr. Langhans hadn't as yet filed his bond for beginning his term of office at that time——

Mr. David: That is not responsive, if your Honor please.

Q. Just state the conversation, Mr. Kersting, what was said in the presence of Mr. Langhans at that time? A. We simply asked Mr. Langhans in reference to his bond.

Q. Just what was said by you or by Mr. Langhans, or anyone else present to Mr. Langhans, at that time? A. I don't just——

The Court: The substance of the conversation, either to or with Mr. Langhans or in his presence. The substance of what was said.

A. We asked him in reference to his bond.

The Court: Proceed; what did he say?

A. And we then asked our attorney in reference also to the bond, and which Mr. Langhans replied that he thought that he had until January 31st, according to law, to file his bond; our attorney then notified him that as he had just been re-elected it takes the same course as a man just coming into office, and therefore, the bond ought to be required at that time or January 1st.

Q. Anything else done at that time, any request made of Mr. Langhans? A. He filed his usual Col-

lector's report at the time, which was rejected owing to the fact that he didn't have his bond filed. After which, later in the evening, according to our attorney's advice, we accepted his usual Collector's report. Finding that his bond was not filed and was not in accordance with the law, we asked him to—if he had any other moneys in his hand or any other collections of that day or prior—during the period of the report which he was just rendering as of January 4th; which he replied he had, and the Mayor requested him to turn over all of his moneys that he had in hand at that time to the Mayor and Council by advice of our attorney. And which Mr. Langhans went either home or somewhere else and produced certain funds; handed them over to the Mayor; in turn the Mayor deposited said moneys to my knowledge and to the knowledge of the Council, which has it on record. the following night, which we called a special meeting for in order that by Mr. Langhans' request that, under the conditions, he would endeavor to furnish the Mayor and Council with his bond. January 5th, the meeting—special meeting, being called, the members of Council being present. I do not recall just what, but the minutes will show just who were present. Mr. Langhans presented a personal bond, which in turn was referred to the Finance Committee for consideration and approval to take it up with our attorney to see if it was drafted in proper form, which was done the following morning, January 6th, at our attorney's office here in Elizabeth.

Q. Was Mr. Langhans present? A. Mr. Langhans being present, and Mr. Langhans was informed that the personal bond that he had presented was not in accordance to the form of the law in the State of New Jersey.

Q. Then a reqeust was made on the 4th to Mr. Langhans to turn over to Mayor Crane, was it? A. Mayor Crane.

Q. All of the moneys that he then had belonging to the Borough of Roselle Park? A. Correct.

Q. And Mr. Langhans went somewhere and returned and gave Mayor Crane a certain amount which he stated was all he had in his possession at that time? A. Yes, sir.

Q. Belonging to the Borough. Who else was present outside of Mayor Crane? A. The minutes will show just who were present; I can't recall.

Mr. Hetfield: Mr. Renton, will you find the minutes of 1918? Just come forward and get them, will you?

(Charles Renton comes forward and does so.)

A. There they are.

Mr. Hetfield: I offer in evidence first book marked Minutes, Borough of Roselle Park, January 1st, 1918. December 27th, 1918.

(Book entered in evidence and marked Exhibit P No. 106.)

A. Answer your question?

Mr. Hetfield: Strike out the last question.

Q. Will you tell me who was present at the time a demand was made to Mr. Langhans to turn over to the Mayor and Council all moneys then in his possession belonging to the Borough of Roselle Park? A. Regular meeting Council held January 4th, 1915; those present were: Mayor Crane, Councilman Shaw, Councilman McNaughton, Feirer, Kersting and Bagley.

Q. Were all those persons present at the time the demand was made? A. Yes, sir.

Q. Do the minutes show any resolution pertaining to that demand? A. Yes, sir.

Q. Tell us what the minutes state as to the moneys turned over by Langhans to Mayor Crane at that time? A. Treasurer Langhans also submitted report this date, January 4th, 1918, showing receipts and checks, $1228.83, cash $325.28, accompanied by checks and cash. He stated that he didn't—not having yet received his bond, he recognized that he should not exercise the functions of the office nor hold the funds and asked that the Mayor and Council take charge of the same until he furnished the bond, which, he said, he expected to do by to-morrow night, January 5th.

Q. Do you know about when Mr. Langhans filed a proper bond, about how long after this meeting? A. January 31st, 1918.

Q. And then after that he resumed his duties? A. Bond was accepted February 1st.

Q. Did the officials in your presence and Mr. Langhans' presence make any further demand on Mr. Langhans after this meeting, before he filed the proper bond, any demand of any moneys? A. He was authorized after February 5th——

Q. No, no, but— A. January 5th, to turn over all communications or other moneys which he would receive by mail or otherwise, to the Chairman of the Finance Committee.

Q. Did he do that? A. First receipt of any moneys so received was on January 10th.

Q. Was that a meeting of the Finance Committee? A. No, sir; he left it at my house.

Q. Was Mr. Langhans present at any meeting of the Finance Committee subsequent to this meeting of January 4th, and before he filed his bond?

A. We had several meetings and made several demands and requests on Mr. Langhans during that period for him to turn over any such books or moneys and so forth as he may have in his possession in order that the business of the Borough would not be delayed and to assist the Acting Collector, which we were obliged to appoint during that period after January 12th.

Q. Have you the—strike that out. Why did you make these demands on Mr. Langhans, what was your reason for it?

Mr. David: Objected to as immaterial.
The Court: Objection sustained.

Q. Can you tell us just what papers or books that you demanded at these meetings of Mr. Langhans? A. Such books as he may have in his possession pertaining to the office of Treasurer and Collector.

Q. Were there any books which he did not turn over? A. I don't know; but, according to Mr. Churchill, who was the Acting Collector at the time——

Mr. David: If your Honor please, this is clearly hearsay.
Mr. Hetfield: Strike that out.

A. I say——

The Court: You can testify only to what you heard Mr. Langhans say.

A. I beg pardon.

Q. Was there any particular books or papers mentioned to Mr. Langhans he should turn over when this demand was made? A. No particular books.

Q. In what way was this demand made? Just turn over some papers or books or just what took place at the meeting where this took place? A. No, sir; the members of the Finance Committee and the Mayor being present after several requests had been made from Mr. Langhans to turn over such books because Mr. Churchill reported to us he hadn't received certain books pertaining to that office.

Q. Did you communicate that report to Mr. Langhans? A. I did; in writing.

Q. Did you verbally that night, or anybody that night, communicate to Mr. Langhans as to what Mr. Churchill had reported? In other words, did you tell Mr. Langhans at any of those meetings that Mr. Churchill had reported he had not received all the books and papers? A. Mr. Churchill was making such demands from Mr. Langhans during that period, himself, personally.

Q. Did the Finance Committee make those demands of Mr. Langhans? A. Verbally and by telephone.

Q. What reply was made by Mr. Langhans? A. He always told us he would do so.

Q. Was anything said to Mr. Langhans at any of the special meetings, that is, meetings between January 4th, and the time he filed his bond, about turning over all the money in his possession to the Borough, or to Mayor Crane? A. There was.

Q. State what was said. A. The request made on January 24th, to turn over such moneys, in writing.

Q. What statement, if any, did Mr. Langhans make to that request? A. If you will permit me to refer to some of my memoranda.

Q. Made at that time? A. Made at that time; I may assist.

Q. Yes, you can refer to them.

(Witness procures some papers.)

Q. Mr. Kersting, did you make memoranda of each of these meetings when Mr. Langhans was present, just what occurred? A. When Mr. Langhans was present?

Q. Yes. A. Mr. Langhans was present to my knowledge about only one of the meetings.

Q. And that one was January 4th? A. No, sir; latter part of the month.

Q. But he was present January 4th? A. Oh, yes. That was a regular meeting of Council.

Q. Tell us what occurred, on that one of January 24th, when Mr. Langhans was present? A. The minutes of Council of February 1st report of the Finance Committee will give the information of January 26th. Meeting Finance Committee, Mr. Langhans being present——

Mr. David: Just a minute.

Q. You want to tell us now what occurred between the Finance Committee and Mr. Langhans' presence in this meeting. Do your notes refresh your memory as to just what occurred and what was said at that time? A. Of January 26th?

Q. Yes. Is that the one you refer to, January 24th, or 26th? A. January 26th. Request was made to Mr. Langhans on January 24th, and the meeting was held with the Mayor and Common Council on January 26th.

Q. January 24th? A. That is not a meeting of Council, Mr. Prosecutor.

Q. It does not appear in the minutes of Council? A. No, sir; the report of whatever happened, as a rule the Finance Committee endeavored to

make a report to the Mayor and Council of what happened between meetings.

Q. There was no meeting of the Finance Committee held January 24th? A. No, sir.

Q. No official meeting of Council? A. No official meeting of Council; simply a meeting generally.

Q. Mr. Langhans was not present at that meeting? A. No, sir.

Q. He was on January 26th? A. Yes, sir.

Q. Can you tell us what occurred, by refreshing your memory from those notes, in the presence of Mr. Langhans on the meeting of January 26th, 1918? A. Mr. Prosecutor, as I said before, during the period several requests had been made upon Mr. Langhans for the various papers, books, vault keys, and so forth, I find, and then on January 26th, there were—at the time Mr. Langhans was present with us, Mr. Langhans, at which time the request was complied with, or should have been complied with so far as turning over all moneys or other business connected with the Borough, which Mr. Churchill had informed us a few days prior to that.

Mr. David: Just a minute.

A. I am getting away from the subject.

Q. Probably you do not understand. I only want you to state—see, it is not what may have happened a few days before; that would not be material; would not be legal. A. I see.

Q. I want you to state, and you can refresh your memory by those notes, what was said and done at that meeting; not the reason for it, but what was said and done by either Mr. Langhans or any member of the Council at the time of that meeting. A. Request was made on Mr. Langhans asking for him to turn all moneys, papers and vault keys to Mr. Churchill.

Q. Any statement made by Mr. Langhans at that time? A. He said he had turned over everything to the best of his knowledge and belief.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. Now, as I understand it, Mr. Kersting, at the meeting of January 4th, the question arose as to Langhans filing the bond? A. Yes, sir.

Q. And after consultation with the Borough Council; this lawyer for the Borough, it was decided Langhans had to file a bond? A. Yes, sir.

Q. And pending his filing of the bond he was asked to turn over whatever moneys he had in his possession? A. Yes, sir.

Q. And he left the meeting and was gone some fifteen or twenty minutes? A. I couldn't say just how long.

Q. Well, he told you he went home and got the moneys and checks and so forth and he turned them over to the Mayor, isn't that so? A. He came back with some moneys; yes, sir.

Q. Did he tell you he went home and got them? A. As I said before, I don't know whether he went home and got them or not; he went out and came back.

Q. Didn't he tell you he went home and got them? A. I couldn't say so; no, sir.

Q. That meeting was held in the Borough Hall, upstairs? A. Yes, sir; council chambers.

Q. Upstairs? A. Yes, sir.

Q. And the office of the Collector and the vaults and all were right in that same building? A. In that same building.

Q. During that month he had not acted because the personal bond he filed the attorney said was

not a proper or lawful or legal bond, is that right? A. Yes. sir; after January 5th.

Q. And then an Acting Collector was appointed? A. Yes, sir.

Q. And Mr. Langhans was asked to assist him, the Acting Collector, as requested? A. I don't know of any request being made to assist him; no, sir.

Q. As a matter of fact, you know that he did assist the Acting Collector during that month? A. I don't know.

Q. You don't know anything about that? A. No, sir.

Q. And on January 26th, at the meeting, Mr. Langhans said he had turned everything over to the Acting Collector to the best of his knowledge and belief? A. Yes, sir.

Q. And subsequently he filed his bond? A. Yes, sir.

Q. And then he resumed his duties again? A. Yes, sir.

Mr. David: That is all.

Mr. Hetfield: I am just calling Mr. Crane to corroborate what Mr. Kersting stated about January 4th.

ARTHUR M. CRANE, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Crane, you reside in the Borough of Roselle Park? A. I do.

Q. And you were Mayor of that Borough during three years? A. Years 1917 and 1918.

Q. And do you recall a meeting of the Finance Committee held January 4th, which has been testified to by Mr. Kersting? A. Meeting of the Council.

Q. Meeting of the Council, pardon me. Do you recall that meeting? A. I do.

Q. Do you recall any demand being made by you or any member of Council on Mr. Langhans at that meeting, or on that date, a demand or request? A. Well, just the language I don't recall, but as the result of it he went out and came back and turned over some funds and checks to me.

Q. You do not recall just what the request was? A. Just the exact language I don't.

Q. Do you recall the sense of it? A. The sense of it was that inasmuch as a bond is required and he didn't have it; he said he could get it, though, the next day, that pending that he should turn over the funds received that day to me for deposit in the bank. We agreed to hold a meeting the next night to consider the bond which he said he could produce.

Q. Was it funds received that day or funds then in his possession? A. As I recall it, it was funds received that day.

Q. You mean that you simply wanted him to pay over the cash received that day; if he had six or seven thousand dollars in cash received other days he would keep that until he would file his bond? A. No. He had that night, the 4th, submitted a report up to his—regular Collector's report—up to but not including that particular date, and that report showed he had made certain deposits in bank and showed balance in bank. Now, when we decided that he couldn't act we wanted to get the money that he had; so he was asked to turn it over to me for deposit because our Borough Attorney

had given his opinion that he couldn't act in any capacity; couldn't hold the funds or anything at all until he had filed the bond. Therefore, as the result of this he turned over the money and I took it to the bank.

Q. Then it was meant he should turn over all money in his possession not shown by the report, was it not?

Mr. David: I object to that question.

Mr. Hetfield: I just simply want to get——

Mr. David: I want a ruling.

The Court: I will rule on the question.

Mr. David: I take it the question is to prove what was said at this meeting.

Mr. Hetfield: The witness has testified he does not recall just what was said; now I am trying to see if he does recall the sense of the request or demand of what was made on Mr. Langhans. And the witness has answered that the request was made to Mr. Langhans that he turn over the money he received that day, and I want to know whether that was the sense of the request or whether it meant the money in his possession at that time. The witness has stated he filed a report which showed certain moneys deposited and paid over. And it was then it was meant he pay over the balance or what was not shown by the report.

The Court: I think you can show whether the witness meant moneys for that day or other money. I think you may ask that.

Mr. David: Exception.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. Was it meant in that report, to request Mr. Langhans simply to pay over the money he was paid that day or the balance then remaining in his hands, not shown by the report? A. As I recall——

Mr. David: Just a minute. I want an objection to the question.

The Court: Objection overruled. And an exception.

Mr. David: I ask an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

A. As I recall it, as I recall it, there was no discussion at that moment as to just whether or not he had any other funds in his possession or not. It all kind of came up that he had made additional collections that day; his report that he had submitted didn't include the date "January 4th," and the question came up that he had collected money or received money that day. I think we asked him if he had received money that day; I think he said he had. And that is about as far as that went, according to my recollection. So we asked him, in any event, to bring it down, and he did.

Q. Do you recall up to what date the report included? A. It didn't include—may I look at the minutes?

Q. Certainly.

Mr. David: Will not the reports speak for themselves?

Mr. Hetfield: I suppose it will if they have it in their possession.

Mr. David: I think the report itself should be produced.

Mr. Hetfield: We can delay the trial; something comes up I had no knowledge of.

Mr. David: I can't help that; I want that report itself, not somebody else's memory on that; it is in their possession.

Mr. Hetfield: Whose possession?

Mr. David: The Boroughs.

(Question and answer repeated by the stenographer.)

Mr. David: I object to the question on the ground that the report will speak for itself.

Mr. Hetfield: I will withdraw the question, and also withdraw this witness for the time being.

Mr. David: May I understand, you wish—

Mr. Hetfield: I have not concluded my direct examination; I want to withdraw this witness and counsel can cross-examine him after I have completed.

Mr. David: On that understanding.

The Court: The Court will take a recess until half-past one.

(Witness withdrawn.)

Adjourned until this afternoon at 1.30 P. M.

AFTERNOON SESSION.

1.30 P. M.

CHARLES E. RENTON, recalled:

Direct examination by Mr. Hetfield.

Q. Have you, in your possession, any reports of the Collector of the Borough of Roselle Park, filed with the Council on January 4th, 1918? A. I have.

Q. Produce them, please. I offer these in evidence.

(Reports entered in evidence and marked, respectively, Exhibit P No. 107 and Exhibit P No. 108.)

Mr. Hetfield: That is all, Mr. Renton.

Cross-examination by Mr. David.

Q. This Treasurer's report, marked Exhibit P No. 108, is a report of the Collector from December 21st, 1917, to January 4th, 1918? A. Not inclusive.

Q. Not inclusive? A. Yes, sir.

Q. And the report marked 107 is a report dated January 4th, 1918, receipts for this date? A. That date; yes, sir.

Q. And is this report that accompanied the moneys and checks turned over by the Colllector that night after request of the Council that these moneys be turned over? A. Yes, sir.

Q. And have you the deposit slip showing the deposits of the moneys turned over on that night? A. That will agree; yes, sir.

Q. Will you leave this with me?

New Jersey State Library

Mr. Hetfield: I will offer that myself, if you want to get that in evidence.

(Deposit slip entered in evidence and marked Exhibit P No. 109.)

Mr. David: That is all.

Mr. Hetfield: That is all.

ARTHUR M. CRANE (resumed):

Direct examination (continued) by Mr. Hetfield.

Q. Mr. Crane, I show you Exhibit P No. 108, and ask you if that is the report you referred to which was submitted to the Mayor and Council in the meeting January 4th, 1918? A. That is the report.

Q. And that report is from December 21st, 1917, to January 4th, 1918, not inclusive? A. That is correct.

Q. And I show you Exhibit P No. 107 and ask you if that is the subsequent report made that night by Mr. Langhans in response and pursuant to the request which was made of him? A. That is the report.

Q. Also show you Exhibit P No. 109, and ask you if that is the deposit slip where the amount received accompanying that report was deposited? A. That is the deposit slip of the money that I deposited.

Mr. Hetfield: I will show those for inspection to the jury. I have another question to ask, but I will ask it subject to your objection.

Q. I show you carbon copy of a letter and ask you if you recall signing such a letter to be forwarded to Mr. Langhans? A. I do.

Mr. Hetfield: I will mark that for identification.

Mr. David: You might be able to offer it in evidence.

(Letter marked P No. 110 for Identification.)

Cross-examination by Mr. David.

Q. And so, Mr. Crane, when you testified before the noon recess that Langhans, on the evening of January 4th, was requested to turn over the moneys that he collected that day, your testimony was correct, was it not? A. It was.

Q. And that is borne out by the Exhibit P No. 107 offered now in the case? A. It is.

Q. You say that you asked him to go and bring down the money and he did. Did he or you say where he should go and get this money? A. I don't recall that there was any specific place said, but it was to be produced.

Q. Do you know how long a time elapsed from the time he left the Borough council chamber until he came back? A. No, I couldn't say; a short time.

Q. Didn't he come back and say these were the moneys he had at his house that were collected that day? A. Yes, sir; substantially that; that is what the report says.

Mr. David: That is all.

Mr. Hetfield: That is all.

Mr. David: I subpoenaed the Mayor, and I suppose I may call him on my case rather than now?

The Court: Yes.

VINCENT KERSTING, recalled.

Direct examination by Mr. Hetfield.

Q. Mr. Kersting, I show you a paper marked for identification P No. 110, and ask you if you can identify it? A. Yes, sir.

Q. Did you sign such a letter? A. I did.

Q. And did you mail the original? A. Yes, sir.

Mr. David: We admit we got the original of that letter.

Q. Did you mail the original yourself? A. Yes, sir.

Mr. Hetfield: I offer that in evidence.

(Letter heretofore marked P No. 110 for Identification, entered in evidence and marked Exhibit P No. 110.)

Mr. David: Letter of January 24th, from who?

A. Finance Committee.

Mr. David: I call your Honor's attention to this fact: that is, January 24th is some four weeks after the time set forth in the indictment; at the same time, I do not object to the reading or offer of the letter.

Mr. Hetfield: Then I think that warrants a reply. I do not know the purpose of the Judge in making such a remark; he makes no objection and yet he states it is unfair.

Mr. David: No, sir; I do not.

Mr. Hetfield: Yes, you do.

Mr. David: I think it ought to be called to the attention of the Court and jury.

The Court: I think the letter is competent in any view, and you may read it; it is in evidence.

Mr. Hetfield: If I can show demands were made, and it shows intent on the part of the defendant (reading Exhibit P No. 110).

Q. And subsequent to that letter you have already testified there was a meeting of the Finance Committee at which Mr. Langhans attended on January 26th? A. Yes, sir.

Q. And at that time he stated he had turned over everything that he had in his possession belonging to the Borough? A. Yes, sir.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. Well, you added this morning, in reply to the question, "to the best of his knowledge and belief"? A. Yes, sir.

Mr. David: That is all.

FRANK FEIRER, produced as a witness, on behalf of the State, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Feirer, you are one of the councilmen of the Borough of Roselle Park? A. Yes, sir.

Q. And have been acting as such for how long a period? A. About ten years.

Q. About ten years? Did you attend—strike that out. You recall signing a letter of which that is a copy (referring to Exhibit P No. 110)? A. Yes, sir; that is my signature on there.

Q. Did you attend a meeting of the Finance Committee held on January 26th, two days after the date of this letter? A. I did.

Q. Do you recall any statement made by Mr. Langhans at that time to the Finance Committee? A. In what particular?

Q. Any statement made by Mr. Langhans at that time, on January 26th, to the Finance Committee? A. Why, the chairman of the committee asked Mr. Langhans if that was all he had in his possession belonging to the Borough, and Mr. Langhans answered by raising his right hand, "To the best of my knowledge and belief it is."

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. Mr. Feirer, that was two days after that letter which has been offered in evidence was written? A. Yes, sir.

Q. Now, prior—before that, you had changed or had changed the combination of the safe, had you not? A. We did.

Q. How long before that? A. Well, I couldn't tell you the exact date, but I think it was in the early part of January.

Q. And at that time the auditors were working on the books? A. Yes.

Q. And from that time on, that is early in January, they had the combination of the safe and Langhans did not? A. From that time on did you say?

Q. From early in January when you had changed the combination of the safe? A. Yes.

Q. The auditors had the combination, but Langhans did not? A. No; not after it was changed.

Q. And that was several weeks before the letter of January 24th was written, was it not? A. It was before that letter was written, yes.

Q. Well, several weeks? A. Well, I would not want to say, because I don't remember the dates.

Q. Well, it was early in January? A. About that, yes.

Q. You took care of that yourself, didn't you? A. Yes, sir.

Q. And at that time the auditors had charge of the books and the safe? A. Right.

Q. And so, when the letter of January 24th, 1918, says: "You are hereby requested to turn over to Arthur Churchill, acting Collector, all funds, books and papers pertaining to the office of Collector and Treasurer, and belonging to the Borough of Roselle Park; also the keys to the vault in the Borough Hall, as well as the combination to the vault," at that time those things had already been turned over? A. Well, part of them had been turned over, but I believe there was still some of the things that were missing, and hadn't been turned over, and hence the letter.

Q. I see. And on that night, January 26th, Langhans appeared before the Committee and said that, to the best of his knowledge and belief, he had turned over everything? A. Right.

Q. And, as I say, some time previous to this the combination of the safe had been changed? A. Yes, sir.

Q. And Langhans did not know it? A. That I couldn't answer.

Q. You did not tell him it, did you? A. No, sir.

Q. Who did know it? A. Why, the auditors, I guess, knew it.

Q. Who did you tell? A. And the Finance Committee knew it.

Q. Who did you tell of the auditors? A. I didn't tell any of the auditors.

Q. How do you know they knew it? A. Well, the new combination was given to the auditors by the man that changed the combination.

Q. At your direction? A. Yes, sir.

Mr. David: That is all.

Redirect examination by Mr. Hetfield.

Q. Isn't it a fact that combination was given on March 2nd? A. Well, I am not sure about the dates on that.

Q. Isn't it a fact that when this letter was written the combination hadn't as yet been changed? And isn't it a fact that the letter asks him to turn over the combination? A. I am not so sure on the dates on it, Mr. Prosecutor; I couldn't tell.

Q. Well, would there have been any purpose, Mr. Feirer, to request the Collector, Mr. Langhans, to turn over to Arthur Churchill the combination of the vault if the combination had been changed? A. No, I don't see where there would.

Q. Then you are not sure it was not changed during the month of January, are you? A. I am not sure on the dates, Mr. Prosecutor, as I said a minute ago; I can't remember when that was.

Q. You know it was changed some time, but you are not sure as to the dates or time? A. No, but I do know it was changed.

Mr. Hetfield: That is all.

Recross-examination by Mr. David.

Q. Mr. Feirer, I asked you with reference to the change of combination of the safe? A. Yes, sir.

Q. Don't you know that was changed early in the month of January? A. Well, I answered you I wasn't sure of the date, but I thought it was the beginning of January.

Q. And don't you know that it was several weeks before that letter was written? A. I thought it was, yes; the letter was written on the 26th, and if it was the early part of January it was before that date, that is true.

Mr. David: All right; that is all.

VINCENT KERSTING, recalled.

Direct examination by Mr. Hetfield.

Q. Mr. Kersting, have you any knowledge as to when the combination of the safe or vault was changed, of the Collector's vault? A. Why, it was after, to my knowledge, the date of this letter. Somewhere about early part of March.

Q. You haven't any record of that, have you, anywhere? A. No, sir; I don't think I have.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. The vault and the safe are two different things, are they not? A. Yes, sir.

Q. Don't you know the combination of the safe was changed early in the month of January, 1918?

A. I don't know that it was changed early in January; no, sir. I have no recollection of it.

Q. Will you say that it was not? A. I have no recollection of it.

Q. Will you say that it was not changed before that letter was written (referring to Exhibit P No. 110)? A. To my recollection it has not been changed prior to that letter.

Q. Have you any recollection of it? A. No, sir.

Q. How can you say whether it was before or after that letter was written? A. I didn't say it was before or after. I said I have no recollection about it being changed prior to January 24th.

Q. Have you any recollection of it being changed after January 24th? A. Yes, sir.

Q. The combination of the safe? A. Yes, sir; of the safe.

Q. Are you sure of that? A. Yes, sir.

Q. Then the combination of this safe, was it changed twice? A. It had been; yes.

Q. Oh, it was changed twice? A. Yes, sir.

Q. Once before that letter was written and once after? A. I didn't say it was changed before that letter was written.

Q. I am asking you now. A. I said it was changed twice after to my knowledge.

Q. Then, as I understand it, you are sure that the combination of the safe was changed twice after this letter was written? A. To my knowledge, as far as my recollection concerns me, yes.

Q. Will you say it was not changed before the letter was written? A. I will say that I have no recollection of it being changed prior to that letter.

Mr. David: That is all.

ARTHUR CHURCHILL, recalled.

Direct examination by Mr. Hetfield.

Q. Mr. Churchill, were you the acting Collector of the Borough from January 4th or 5th, 1918, to the 1st of February of that year? A. I think it was a little later than that date; I am not quite sure when it commenced.

Q. The 1st of February or a little after? A. Up to the 1st of February; some time in the early part of January.

Q. Do you recall the date January 29th? Was there any money turned over to you by Mr. Langhans, the Collector? A. Yes, sir.

Q. Do you recall how much? A. I think it was between—I think from memory six or seven hundred dollars.

Q. Just tell the circumstances surrounding the giving of money by Langhans to you. A. I went up the Borough Hall on this particular day and I finished what I wanted there; whatever it was I don't remember just what the business was. I went across the street to the barber's. While I was waiting there to take my turn an officer came over and he said, "You are wanted over at the Borough Hall." I went over, and when I got inside of the doorway Mr. Langhans met me and he said, "I have got something for you, and the auditors want to see you." And he went into the vault and he opened one of the steel cupboards or lockers in the vault and took out a bundle of money, went upstairs in the council room, Mr. Wright was there, and Mr. Wright said—Mr. Langhans put the money down, and Mr. Wright took it up and counted it out, and he said, "This is some money belonging to the Borough; now I want you to take that and give a re-

ceipt for it, and deposit it in the bank in one sum for future identification," or words to that effect, which I did. There was one check, and the rest, if I remember rightly, was all in cash; Mr. Wright counted out the money in the various denominations and I signed for it, and I made a memorandum of it myself and deposited it in the bank.

Q. That was on January 29th? A. That was on January 29th.

Q. 1918? A. Yes, 1918.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. In fact, Langhans had not been acting as Collector from the 4th of January, 1918, that is right, isn't it? A. I believe so; yes, sir.

Q. When did you start to work? A. I think I—I am not quite sure of the date; I think it was about 11th or 12th of January I took office, as Acting Collector.

Q. Were you present at the meeting of January 4th? A. No, sir.

Q. You know such a meeting was held? A. I only know there was such a meeting held.

Q. And during that month, at least all the time you were there, Langhans had nothing to do with the vault or the books, except as he assisted you? A. That's all.

Q. He was not there except in your presence? A. No, sir.

Q. He did assist you during that month as you called on him, did he? A. Well; no, sir. I didn't have any assistance from Mr. Langhans at all that month.

Q. No assistance from him at all that month? A. No, sir.

Mr. David: That is all.

Redirect examination by Mr. Hetfield.

Q. Did you have the combination of the vault and safe? A. No, sir.

Q. You did not? A. No, sir.

Q. Do you know who did? A. No, sir; I do not.

Mr. Hetfield: That is all.

Recross-examination by Mr. David.

Q. Don't you know who had the combination of the safe during the month of January? A. No; I don't. I know I didn't; I don't know who else might have had it.

Q. Did you see it used? A. I did not use it; I didn't have any books at all during that time.

Q. Weren't you in the Borough Hall in the Collector's office during that month? A. Just in the cage, but I had no access to any vault or safe.

Q. Who else was down there? A. Only the officers; there is nobody downstairs in the Collector's office.

Q. You saw auditors working there? A. No, sir; they were upstairs.

Q. Didn't they come down to get the books as they needed them? A. I presume they did, but I wasn't there all the time.

Q. Didn't you see them come from the room upstairs and come downstairs, and get the books and take them upstairs to go over them? A. They may have, but I couldn't see that; I wasn't there all the time.

Q. You would know— A. Naturally I would see the auditors come down and get them.

Q. During the entire month of January, while you were there, you saw the auditors come in and out with books? A. Exactly.

Q. Come up and take them up and down? A. Yes, sir.

Q. Did they go into the vault and get them? A. No; I think they were all kept in the safe.

Q. Then they went into the safe and got them? A. Yes, if they were there.

Mr. David: That is all.

Mr. Hetfield: That is all.

CARL EHRINGART, recalled.

Direct examination by Mr. Hetfield.

Q. Mr. Ehringart, do you recall the date of January 29th, 1918, any money being paid over from Mr. Langhans to you in your presence? A. I do.

Q. How came that to be paid over? A. Mr. Langhans telephoned to me in the morning asking whether our preliminary report, which we were supposed to submit to the Mayor and Council, was ready. I told him there was an apparent shortage. He said, "I have some funds into the vault which you haven't taken into consideration yet, and I am coming down and let you count them." He came down, opened the vault, and handed the money over to me. I made the count, and he acknowledged the correctness of the count.

Q. Have you that count with you? A. Yes, sir.

Q. Is that a count of what he turned over at that time? A. It is.

Q. And is that "O. K., Harry F. Langhans," signed in your presence? A. It was.

Q. Is that the same money referred to by Mr. Churchill as having been paid to him later on? A. In the afternoon, yes.

Mr. Hetfield: I offer that in evidence.

(Report sheet entered in evidence and marked Exhibit P No. 111.)

Cross-examination by Mr. David.

Q. That money was deposited in the bank? A. It was handed over to Mr. Churchill.

Q. Don't you know, from your audit, whether or not it was deposited in the bank? A. It was deposited in the bank, yes.

Q. Why didn't you say so?

Mr. David: That is all.

Mr. Hetfield: That is all.

Juror No. 2: Can I ask a question?

Mr. Hetfield: You want to ask the witness a question?

Juror No. 2: No; we would like to know who made out this check of the last there (indicating Exhibit P No. 111), the maker of the check when that was turned over; that last amount.

Mr. David: We are willing to have it appear on the record it was not a check of Mr. Langhans, but it was a check of someone who paid taxes; that is what you want to know, isn't it?

Juror No. 2: Yes.

Mr. Hetfield: Check, apparently, of John J. Cooley; that is whose check it was.

Mr. David: That answers the question, and of course you do not care whether the check is produced here?

Juror No. 2: No, we are satisfied now.

Mr. David: That answers the question?

Juror No. 2: Yes.

Mr. Hetfield: I now offer in evidence statements of which there are several copies of the amounts which the State has alleged has been received by the Collector, and also deposited by him, as shown by the exhibits offered in evidence, as well as the transcripts of the bank which have been offered and received in evidence. I understand there is no objection to the offer.

Mr. David: There is no objection, but I think, in all fairness, I should be allowed to make this statement; that I have not gone over this statement, and take the Prosecutor's word that it is a statement of the exhibits offered in evidence, and on that statement I have no objection to it going in.

The Court: And it is subject to correction if you find it needs correction.

(Fifteen copies of summary sheet entered in evidence and marked as one exhibit, Exhibit P No. 112.)

Mr. David: Hadn't they better take them when the Prosecutor is summing up, and into the jury room, and not now? It will take up a lot of time.

Mr. Hetfield: If you object to them having them now, all right.

The Court: It may be helpful to the jury in following your defense if they have the State's claim.

Mr. David: If you think it will help them, but I think it will distract the jury's attention from the witnesses; they did not have them while the State's case was going on.

Mr. Hetfield: We did not have them; it was not in.

The Court: Personally, I want them, and I want to look over them.

Mr. David: They are in evidence and the jury can have them.

The Court: Personally, I think the jury should express their own preference.

Juryman: It seems to me it would take up quite some time for the present.

The Court: I think, if you want to, you can take them home to-night.

Juryman: We would like to.

The Court: So as not to interfere with the trial.

Juryman: Yes.

Mr. Hetfield: State rests.

STATE RESTS.

MOTION FOR DIRECTION.

Mr. David: I desire, reserving the right to interpose a defense, and with the permission of your Honor, make a motion for a direction of verdict on the State's case, because it appears from the evidence of the State's witnesses that there is no proof of any shortage of the defendant's accounts; that the proof is that no effort was made to trace the checks or the cash payments, evi-

denced by the exhibits in the case, into the bank account. And the auditor says he cannot say whether or not that money went into the bank to the credit of the Borough; and it further appears, as a matter of fact, that, so far at least as all the checks are concerned, on their endorsement and on their *prima facie* proof, with nothing to disprove it, that the checks actually did go into the bank. And so I say from the exhibits offered in evidence, if your Honor please, taken with the evidence of the witnesses on the stand, there is absolutely no proof or attempted proof of any shortage on behalf of this defendant.

Mr. Hetfield: I would like to be heard in answer to that. Your Honor, as I stated in my opening, we do not charge that the defendant embezzled the amounts of money which were the proceeds of any of these checks; on the contrary, we admit that, so far as we know, every one of those checks, every item which we have shown, was not recorded in any of the books of the Collector, or of which was no record made; we do not charge those sums embezzled. But we do say that some moneys must have been taken, or defalcation made, for the reason that there was far more money received by him than what he has deposited. In other words, we contend that there being no record made of those different checks and different items, and the checks being deposited in the bank, it left him that much more in the bank than what his books charged him with. In other words, if he deposited a check for $500 in the bank, of which there was no record in any of his books, and which anyone going over

his books would not charge him with having received, he would have $500 more in the bank than what anyone could charge him with having received. Therefore, when different payments did come in, he could enter those received in cash or otherwise and keep it, because he was $500 ahead of the game as between the books and bank account. And it is not necessary for the State to prove just what moneys were embezzled; whether it was the money paid him by Mrs. Jones, Public Service, or Gas Company, or Water Company. And I read from the case of *The State* v. *Meeker,* 43 Vroom, page 210; I am reading from the syllabus: "When an indictment charges an embezzlement of money it is not necessary to allege or to prove from whom or in what form the defendant received the money. It is enough to show that, out of the gross sum received, a portion has been embezzled by him, hence, proof of a general deficiency in his cash accounts is legitimate evidence on such a charge." And that is just what we have done here. We have shown—

The Court: That is 43 Vroom, 210?

Mr. David: Yes, 72 Law.

Mr. Hetfield: On our direct case, we have shown, as embodied in this schedule, that there is a sum, not accounted for, of $36,846.81. We have offered in evidence documents, books, receipts, and so forth, showing that the defendant received the sum of so much, and that, so far as depositing in the bank, he has only deposited so much, and there is that sum of $36,000 that is a deficit, and is not accounted for by him.

The Court: I will deny the motion. As I understand the position of the evidence, it

shows a certain amount which the defendant admits by his books to have received. Then the evidence shows other amounts which do not appear in the books, which are proved to have been paid him, and that the total of the amounts proved to have been paid him, including those that he admits receiving, exceed the deposits in the bank by this thirty odd thousand dollars. I think that, as it stands in this case, makes it a case for the jury; I would call upon you to explain or defend; I will overrule that motion.

Mr. David: I ask an exception.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

(Letter, offered in evidence, dated May 15th, 1919, and marked Exhibit P No. 113.)

DEFENDANT'S CASE.

Mr. David opens the case to the jury for the defense.

CHARLES E. RENTON, recalled on behalf of the defendant.

Direct examination by Mr. David.

Q. You have been subpoenaed to produce a letter written by the defendant to the Borough some time in the month of December, 1917? A. Yes, sir.

Q. Have you such a letter? A. I have.

Mr. Hetfield: No objection.

Mr. David: I offer it in evidence.

(Letter entered in evidence and marked Exhibit D No. 1.)

(Judge David reads Exhibit D No. 1 to the jury.)

Q. Was that letter received by you as the Borough Clerk? A. Yes, sir.

Q. And was it duly presented by you to the Mayor and the Borough Council? A. Yes, sir.

Q. When? A. At the meeting of December 7th, 1917.

Q. Have you the records of the minutes showing the report of the Finance Committee for the year 1917? A. What do you mean, the year?

Q. Yes, the minutes for that year. A. I have the minutes.

Q. I mean the minutes. During that year was there a recommendation made by the Finance Committee with reference to the system of bookkeeping which had been in vogue in the Borough for a number of years past?

(Question repeated by the stenographer.)

A. I believe there was.

Q. Would you be able to find it? A. If I could have the dates; there is quite a lot to look through.

Q. You will do that if given the opportunity? A. If I have the book, yes.

Mr. David: May we have that book?

Mr. Hetfield: What?

Mr. David: May the Clerk have that book for that purpose?

Mr. Hetfield: Certainly.

Q. Also for the year 1916, will you do that for the year 1916? A. I will look, yes.

Q. Calling your attention to a meeting of the Council on or about December 17th, 1915, may I have the minute book for the year 1915? A. I have it; what date? December what?

Q. December 17th, 1915? A. I have it.

Q. Do those minutes set out the report of the Borough Auditor as of that date? A. Yes, sir.

Q. What page of the minutes? A. Page 5.

Q. And is the report of the Borough Auditor contained in those minutes? A. No, sir; just notice of it.

Q. Just a notice of it? A. Yes, sir; we don't print them.

Q. Do you know where the report of the auditor and the audit accompanying it is? A. No, sir

Q. The original? A. No, sir.

Q. What became of it? A. It was submitted to me and I turned it over to the Finance Committee, and then Mayor Fish wanted to take it and look it over and I have never got it back.

Mr. David: Well, I will wait until Mr. McNaughton is sworn to offer the copy. Have you any objection to my reading that portion of the record later?

Mr. Hetfield: I have no objection; as to the change in the bookkeeping?

Mr. David: Yes.

Mr. Hetfield: No, I have no objection.

Mr. David: I read from the Borough Auditor's report December 17th, 1915: "There is no system of bookkeeping, and the only way to keep proper control and present a proper balance sheet and statements is to install a controlling ledger in which would be entered all accounts pertaining to the

Borough. There should also be entered in this ledger the value of the buildings and real estate as owned by the Borough, and the cost of making improvements as improvements are made; also showing the contingent liabilities as to appropriations and so forth." That is as much of the letter as I shall read at this time, until Mr. McNaughton is sworn.

Q. Can you tell me whether or not Mr. Langhans called the attention of the Borough Council at any time to the faulty system of bookkeeping? A. I can't say; I can't recollect. It has been brought up several times, but I can't remember by whom.

Mr. David: Cross-examine.
Mr. Hetfield: No questions.

EDWARD MCNAUGHTON, JR., produced as a witness, on behalf of the defendant, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. David.

Q. What is your business, Mr. McNaughton? A. New York Telephone Company, supervising clerk.

Q. Where do you live? A. Roselle Park.

Q. How long have you lived there? A. Nine years.

Q. Do you hold any official position there? A. Councilman.

Q. How long have you been councilman? A. Since January 1st, 1915.

Q. Are you a member of the Finance Committee? A. At the present time?

Q. Well, were you at any time? A. Yes, sir.

Q. During what years? A. '15, '16, '17.

Q. And what position on the Finance Committee did you hold?

Mr. Hetfield: When?

Q. In those years? A. As a member in '15 and '16, and as chairman in '17.

Q. Did you at any time go over the books of the Collector during those three years? A. No, sir.

Q. Did you at any time during those three years see his books? A. Well, I have seen him work on them himself; not any personal observation of them.

Q. Are you familiar with the books that he had on which he was working? A. Not thoroughly.

Q. Can you tell me any—the names of any of those books? A. Tax Duplicate, cash books.

Q. How many cash books? A. That I couldn't tell you.

Q. Did you see a book known as the General Cash Book?

Mr. Hetfield: I object to that, if your Honor please; it might be leading; he said he doesn't know what books he saw. Now his attention is called to one particular book.

The Court: I think he has a right, after asking what books he saw, to call his attention to what particular book.

A. No, I don't remember such a book.

Q. You don't remember such a book? A. No, sir.

Q. Were you present during those nights at any time when sums of money in cash were paid to Mr. Langhans? A. In 1917, I believe, year 1917. I don't quite recollect whether it was '16 or not.

Q. And weren't you there both in 1916 and in '17? A. Yes, sir; I thought I was, now, on second thought.

Q. And where were you with Langhans? A. I assisted Mr. Langhans up there about half past 7 at night; assisted him and offered my services to him in order to help him get his money at the bank at a stated time, about 9 o'clock, I think, he had to be there with it.

Q. During what time of the year was it? A. I imagine—I think it was the 20th of December.

Q. More than one night? A. Only one night.

Q. In each year? A. Each year.

Q. Were large amounts of cash paid Mr. Langhans at that time? A. Well, I guess there was in the neighborhood of three thousand dollars; two or three thousand dollars; that is all I remember.

Q. And did you check up with him those payments? A. Not the payments; no, sir.

Q. Well, the amounts of cash that were paid to him? A. The amount of money received.

Q. What was done? A. Mr. Langhans, I don't know how he collected during the day or what record he kept, but he had a memorandum on a sheet of paper what money he received which he totalled up and I assisted him in balancing the cash he received, with that statement he had of the total amount of money received from a certain time of day. I believe on that day he made two or three deposits; that was money received after a certain time as far as I can remember.

Q. What was done with that money? A. Taken over to the bank.

Q. Did you go with it? A. Yes, sir; accompanied by the Chief of Police.

Q. Did the Finance Committee, during those three years you were on the Finance Committee, go

over that budget for each fiscal year? A. Made up our budget; yes, sir.

Q. Check up that budget? A. Sure, we checked our items to see what we needed, and applied them into the budget.

Q. And did you at the end of the fiscal year go over the accounts at all of the Borough? A. You mean amount of money disbursed?

Q. Yes. A. Yes, sir.

Q. Who did that? A. Wait a minute. No, I am wrong. I don't remember that, Judge.

(Answer repeated by the stenographer.)

Q. You do not remember whether or not your Finance Committee did go over those or not? A. We found out from each department the amount of money needed in order to conduct their business for each year, which we had to place in the budget.

Q. Didn't you, at the end of each fiscal year, find how much each department had drawn on this appropriation? A. No, sir.

Q. Never did that? A. Not to my knowledge.

Mr. David: Cross-examine.

Cross-examination by Mr. Hetfield.

Q. I understood you to say that you receive as much as two or three thousand dollars in cash in one night? A. As far as I recollect.

Q. And you were there only that one night of each year? A. '16 and '17; I was not there '15.

Q. That was one night? A. Yes, sir; about 7 or half past.

Q. You say you came there at half past 7? A. 7 or half past 7.

Q. And you remained there until 9? A. After I got home from work.

Q. And you would check cash against the statement prepared by Langhans? A. Yes, sir.

Mr. Hetfield: That is all.

Mr. David: That is all.

BENJAMIN BROWN, recalled on behalf of the defendant.

Direct examination by Mr. David.

Q. You have been sworn, Mr. Brown? A. Yes, sir.

Q. You had turned over to you by the Tax Board of the County of Union the duplicate tax—the Tax Duplicates for the years 1915 and '17? A. Yes, sir.

Q. And had turned over to you, by Mr. Langhans, the Tax Duplicate for the year 1916? A. Well, Mr. Langhans got the 1916 book. I was very busy, and if I recall——

Q. But he turned it over to you, Mr. Brown, did he not? A. No, he took it to his office, and I was there with him and met him there.

Q. And saw it in his possession? A. Yes, sir; every Monday night during the year.

Q. Do you recall that in each one of those three Tax Duplicates there was in the back pasted a sheet showing the personal property and franchise tax against corporations? A. Yes, sir.

Q. And did that sheet contain a complete list of the corporations against whom taxes on personal property and franchise taxes were made? A. Yes, sir.

Q. Were those sheets in those books at the time you had them? A. Yes, sir.

Q. Was the sheet in the 1916 book at the time that Langhans had it? A. Yes, sir.

Q. When last did you see those books? A. The 1916 book, 1916 or '17 or all of them? Which book do you refer to, which year?

Q. I ask you now with reference to the 1917 book? A. The last time I saw that book was around about the latter part of December; around from the 18th to the 19th, somewhere there, of December. I had appealed from my own assessment——

Q. Just a minute. I will give you a chance to show how you remember it by the question. A. All right.

Q. How do you remember seeing that book about the 18th or 19th of December, 1917? A. I had appealed from my own valuation on the Water Company and Gas Company, on account of the decision given by the State Board regarding the West Orange Water Company in regard to the valuation of pipes. I found it was 39 cents lower in some cases and some cases 20 cents, and so on. And I concluded that the Borough might just as well get the money, and I went before the Mayor and Council and asked that I be allowed to appeal that case, and from doing that I had occasion to look over these books in Mr. Langhans' possession that night, and I don't remember the exact date. It was around within a few days of then, a day or two I think. Somewhere around about the 18th or 19th of December. I went over that book with Mr. Langhans and saw the amount; I had to do it in order to get the amount, because I didn't have my own with me at the time. It was my custom to go there every Monday night to meet with the Collector, and is at the present time, and always has been.

Q. Do you know when the time for appeal closes? A. Yes, sir; the 20th day of December.

Q. Now, with reference to that date, how long before was it? A. A day or two, because I had to have the appeal in by the 20th; it was filed on the 20th day of December.

Q. Do you know Mr. Hahn? A. Yes, sir.

Q. Do you recall his coming to your house for the purpose of getting from you a statement with reference to your taxes? A. Yes, sir.

Q. Do you recall when it was? A. I don't remember the date. I had no occasion to—nothing to call my attention to the date so that I would remember, but he came to my house one evening, my wife and I were there; I was at work on my tax book, and he asked me for a statement and I told him that I was too busy at that time to bother to look up statements among my many papers. "Well," he said, "did you get a statement from us?" I said, "Yes, sir." He said, "What did you do with it?" I said, "I think I mailed it to you. I think I did." "Well," he said, "do you know your paper was found in Langhans' safe?" I said, "No, I didn't know, but if it was, it was through my leaving it there at Mr. Langhans' office, and I thought I mailed it to them."

Q. Did he, or did he not, say to you that Bolo Pasha had nothing on Langhans? A. Yes, sir; he said, "This man Langhans is the biggest crook I ever saw."

Mr. Hetfield: I ask that be stricken out; that is not responsive to the question.

A. Well, yes, he did say that; but he said the other first.

Q. I asked you whether he said to you that Langhans was a crook? A. He did; yes, sir.

Q. And that he had nothing on Bolo Pasha? A. He did.

Mr. David: Cross-examination.

Cross-examination by Mr. Hetfield.

Q. You are the Mr. Brown was going to be foreman of this jury here called? A. No, sir; I never expected.

Q. Weren't you called? A. Yes, sir; I was called.

Q. And on the stand you said there was nothing to keep you from giving a just verdict? A. No, sir; there wasn't. No, sir; there wasn't.

Q. You have been quite friendly with Mr. Langhans, haven't you, for some time? A. Yes, sir; and all the rest of the Collectors.

Q. Yes. A little more friendly with Mr. Langhans than you have been with the other Collectors, have you? A. Well, I got along more agreeable with Mr. Langhans than the other Collectors; yes, sir.

Q. This appeal you speak of, I did not quite understand you. Will you mind just stating again what you appealed from, on what property? A. Yes, sir; I appealed to the Elizabeth—or Plainfield-Union Water Company, and the Elizabethtown Gaslight Company.

Q. What did you appeal from? A. I appealed from my own assessment from twenty——

Q. You thought you had been too easy with them? A. No, sir; I found that, according to a ruling given by the State Board in the West Orange Water case, that my valuation for their pipes and property was too low.

Q. Too low? A. Yes, sir.

Q. So that was for your assessment for the year 1917, was it not? A. 1917; yes, I think it was.

Q. What? A. I think it was, yes.

Q. Don't you know? A. Yes, I think it was 1917.

Q. What? A. I think it was; yes, sir.

Q. Haven't you testified positively to Judge David it was in December, 1917, you saw this tax book? A. I think that is right.

Q. Don't you know that is right? A. Yes, sir.

Q. You are positive of it? A. 1917? No, I don't think I am mistaken.

Q. Now, be sure. A. 1917? Yes, I guess that is right.

Q. You guess it is? A. Yes, sir.

Q. So, it being the 1917 assessment you only looked at the book—Tax Duplicate of 1917, isn't that a fact? A. 1917 or '16, now. I don't know. Maybe it was '16. It was either '16 or '17.

Q. When was that decision of the Supreme Court or the new law that was passed? When did that take effect? What year, or some decision in East Orange you refer to that woke you up? A. I was notified by them, by the County Tax Board.

Q. When? When? A. '16 or '17, one or the other.

Q. What? A. I think it was '17.

Q. And if it was '17, then you only looked in the month of December at the Tax Duplicate, Collector's Tax Duplicate for the year 1917, wasn't that so? A. I saw the Tax Collector's book every Monday night, as a rule.

Q. Would you look at the Public Utility assessments every Monday night? Would you look at the Public Utility assessments every Monday night? A. No, sir; oh, no.

Q. How often would you look at those? A. Whenever anything called my attention to anything in that line.

Q. I see. And do you know of any other time when your attention was called to something in that

line, which caused you to look at the Collector's Tax Duplicate— A. Yes, sir.

Q. Wait a minute! —(continuing) so far as the Public Utility corporations are concerned? A. Yes, sir; I do.

Q. Tell us any other instances. A. I remember I omitted Western Union from my book.

Q. Western what? A. Western Union Telegraph; I omitted to assess it.

Q. What year was that? A. This same year that I speak of.

Q. It was 1917, wasn't it? A. I think it was 1917.

Q. That is the same year. Now, did you have any cause to go after the corporations in the year 1916? A. Well, I don't know. I couldn't say whether I did or not.

Q. So that, so far as you can recall, 1917 was the only year that you had occasion to look at the assessed valuations for personal property belonging to Public Utility corporations? A. Oh, no, no.

Q. That was not the only year? A. No, sir.

Q. Tell us the other times, and the reason for it. A. There were other times things something similar came up I would have to look at them, and would very often look through the books; different portions of it.

Q. What were they? A. Someone would transfer property and I would have to split it up with the Collector, so as to let him know the owner to pay the taxes.

Q. And Public Service never split up the property? A. No, sir.

Q. Elizabethtown Gaslight Company never split up the property? A. No, sir.

Q. New York Telephone Company never split up its property, does it? A. New York Telephone Company has increased valuation of their property considerably according to the report to me.

Q. As a matter of fact, Mr. Brown, after that Collector's Tax Duplicate was turned over to Mr. Langhans by you, you never paid much attention to it, did you? A. Yes, sir; I did.

Q. And you know that in the month of December, 1917, or you are sure that these Public Utility assessment sheets were in those books? A. Oh; yes, sir.

Q. You are sure of that? A. Yes, sir; positive.

Q. And 1917 did you have occasion to make an investigation on the assessment made in 1915, against the Public Utility corporations? A. 1915?

Q. Yes. A. I don't think so, to my knowledge.

Q. How came you to look at the 1915 and 1916 Duplicates in 1917? A. I didn't say I did.

Q. Haven't you just told me you were positive that those sheets were in the Collector's Tax Duplicates in 1917, in the month of December? A. Yes, they had to be there.

Q. Is that the only reason you give, that they were there because they had to be there? A. And because I saw them there.

Q. How came you to see the sheets in the Collector's Tax Duplicate of 1915 in December, 1917? A. I will show you how I seen them.

Q. I do not— A. I will demonstrate you how I seen them.

Q. Did you see them? A. Yes, sir; in turning over the book.

Q. How came you to look— A. In turning over the book very often instead of taking the front of the book I would take the back. Probably the first sheet I would strike would be Public Utility corporations.

Q. How did you come to look at the Collector's Tax Duplicate for the year 1915? A. I looked at it, I might say, almost hundreds of times in each year.

Q. What occasion would you have, in December, 1917, to look at the Tax Collector's Duplicate for 1915? A. As a rule, in December, when the heavy payment was there, I am generally at the Collector's office pretty near every night; every night it is possible to be there.

Q. Yes. A. In order to straighten out any difficulties that arise.

Q. And did you handle the 1915 book a great deal in 1917, in December? A. No, sir; not so much as I would the 1917.

Q. Did you hande it at all in December, 1917? A. Yes, sir; I guess I did.

Q. Not sure, are you? A. Yes, sir. Oh, yes, I am sure, because I had occasion to look up pieces of property.

Q. You own some property in Roselle, yourself, don't you? A. Yes, sir.

Q. Own the home you live in? A. Yes, sir.

Q. And own another lot there? A. Yes, sir.

Q. Did not pay any taxes on this property three years, did you? A. For a year?

Q. Three years. A. Yes, sir.

Q. Isn't it a fact that you owe three years' taxes on Block 19, Lots 15½ and 16? A. Yes, sir.

Q. You owed three years' taxes on them? A. Yes, sir.

Q. At one time? You owed for 1916, '16, '17, didn't you? A. Yes, sir; I think I did.

Q. Was your property ever sold for taxes? A. No, sir.

Q. You owned another lot in the Borough of Roselle Park, Block 19, Lot 41? A. Yes, sir; I bought it for taxes.

Q. And owed three years' taxes on that, didn't you? A. I guess I did.

Q. Was that ever sold for taxes after you owned it? A. No, sir.

Q. Did that ever cause you to look up Tax Duplicates for these years to see whether you owed these taxes or not? A. Yes, sir.

Mr. Hetfield: That is all.

Redirect examination by Mr. David.

Q. At the time you looked up the records for the purposes of preparing the appeal in December, 1917, did you compare the assessments of 1917 with those of 1916 and '15, as against corporations? A. Compare them? Why they weren't alike; they were different.

Q. How do you know they were? A. Because I made them.

Q. Did you look at the sheet containing those assessments when you prepared your appeal in 1917? A. Yes, sir; I did.

Mr. David: That is all.

ARTHUR M. CRANE, recalled, on behalf of the defendant.

Direct examination by Mr. David.

Q. Mr. Crane, I show you letter marked D No. 1, addressed to the Honorable Mayor and Common Council, Borough of Roselle Park, and signed by Harry F. Langhans, and ask you if you saw it before? A. Yes, sir; that is the letter that was presented by Mr. Langhans to the Council.

Q. Following the receipt of that letter did you take any steps for the purpose of having an audit

made by some outside auditing concern as suggested in that letter? A. The date of that is what?

Q. December 7th. A. Yes; subsequent to that we engaged Perley, Morse & Company.

Q. And that is the outside concern that has made this audit? A. It is.

Q. Have you had called to your attention the system of bookkeeping under which the Borough had been working for a number of years? A. I have; yes.

Q. And by whom? A. Well, in the report of the auditor, and in conference with the auditors.

Q. And who was the auditor? A. Well, my conferences here with Mr. Fred G. Wright of the firm of Perley, Morse & Company.

Q. I mean previous to December, 1917?

Mr. Hetfield: One moment! I am going to object to that question because I think we should get a ruling on it now, your Honor, on the ground it is immaterial as to how many people complained of the poor system of bookkeeping at that time. It is not how poor the system was; it is a question of what we have before us, and what we have in evidence. They may have had a very poor system of bookkeeping for several years, and several people may have complained of this system. It might be poor and it might not; it is simply the opinion of the people; I think it is immaterial.

The Court: I think the purpose of the question is to bring out that Mr. Langhans requested a better system. I take that to be the purpose, and if Mr. Langhans is connected with it, I will allow the question.

Q. Previous to 1917, did not the Borough Auditor call attention of the Borough Council to the improper or faulty system of bookkeeping which is being used?

Mr. Hetfield: Is that the Borough Auditor?

Mr. David: Yes, sir; I propose to show there is some talk about that.

Mr. Hetfield: I object on the ground it is immaterial.

The Court: I assume you are going to connect this with Mr. Langhans.

Mr. David: I am going to attempt to, your Honor.

The Court: I will allow it for that purpose.

A. I heard a quotation made from the auditor's report here a few moments ago; I have no personal recollection of that particular incident.

Q. Don't you recall the question of changing the system of bookkeeping was discussed by the Collector a number of times?

Mr. Hetfield: I object to that as leading.

The Court: I will allow the question.

A. Yes, sir; it was a subject of discussion by the Collector and others for years.

Mr. David: Cross-examine.

Mr. Hetfield: No questions.

Mr. David: If your Honor please, Mr. McNaughton is under subpoena and was here all yesterday and the day before, and I have no doubt intends to appear, but I wanted to examine him this afternoon.

The Court: Then in the absence of this witness, the Court will take a recess until to-morrow morning at 9.30.

(Adjourned until to-morrow, Thursday, morning, March 6th, 1919, at 9.30 A. M.)

ELMER T. MAGOWAN, produced as a witness on behalf of the defense, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. David.

Q. What is your business, Mr. Magowan? A. General accountant.

Q. How long have you been a general accountant? A. A general accountant, connected with a commercial concern for sixteen years; sixteen or seventeen years.

Q. Where do you live? A. Roselle Park, New Jersey.

Q. How long have you lived there? A. Nearly seven years; seven years next May.

Q. Were you employed by the Borough at any time to audit its accounts and its books? A. I was.

Q. When? A. 1915 and '16.

Q. And did you audit the books and accounts of the Borough for those years? A. I did.

Q. At what time during the year? A. Fore part of 1916, and the fore part of 1917, for the years 1915 and 1916.

Q. Did you render a report of your audit to the Borough? A. I did; yes, sir.

Q. Each year? A. Yes, sir.

Q. What did you audit? A. Receipts and disbursements.

Q. Well, receipts and disbursements of the Borough? A. Receipts and disbursements of the Collector's Accounts.

Q. Auditor's Accounts? A. Collector's Account.

Q. Collector's Account for each fiscal year? A. For each calendar year.

Q. Did you consult in your investigation the budget of the Borough? A. Yes.

Q. And did that budget show the amount of money to be raised and to be expended? A. Yes.

Q. And did that budget show into which several departments of the Borough the appropriations went to? A. It did.

Q. In connection with that audit did you check up the assessments against the various property owners on the improvements on the different streets? A. Yes, sir.

Q. Will you name the streets, if you remember them? A. I can't recall all of them. There is Grant Avenue, and Clay Avenue, east and west. It was Locust Street, Walnut Street, Sheridan Avenue, and perhaps there is one or two others, but I do not recall the names.

Q. In checking up the assessments and payments for improvements on those streets did you have a list of the property owners on each street? A. They were entered in the book.

Q. What book? A. Entered in the assessment —what they term assessment ledger, I think.

Q. And did you compare that list with the report of the Commissioners of Assessment? A. I didn't.

Q. And did you check up from that list those that had paid and those that hadn't paid?

Mr. Hetfield: One moment. I am going to object to this question as leading. I think this witness is competent to tell just what he did in auditing his books, how he arrived at his report, and everything he did in the premises.

The Court: That is the better way in arriving at the fact, and, of, course, if the witness should omit something you deem material you can call his attention to the specific thing. Let him first tell what he did.

Mr. David: If I put that question the witness will be longer on the stand telling everything he did in connection with the audit. I am directing his attention to the matters which appear to have been brought out in this case with reference to the finances of the Borough.

The Court: It would seem to me that you might perhaps present his audit and then call his attention to specific items as to what those items included; that would bring the things to the items in the audit.

Mr. David: I will follow the first suggestion of your Honor.

Q. Mr. Magowan, tell us everything that you did in connection with your audit for the year 1915.

The Court: You could arrive at that specific desired information by calling his attention to any items in the audit you wish to amplify.

Mr. David: I have not gone over his audits nor am I familiar with them, and I am going to try to establish by this witness what he did with reference to the items

or matters that have been testified to in this case. But if the Court thinks that he ought to, without having his attention directed to any specific things, tell everything he did I will ask him that question.

The Court: My suggestion is merely you will save time by presenting first the audit he made, which is the best evidence of what he did. And then if you choose to amplify it as to what particular items contain you then arrive at the specific things you want to bring out without covering the entire audit. However, that is up to you.

Mr. David: The audit may or may not cover the specific things specifically; I do not know whether they do any more than the audit that has been offered in the case has done.

The Court: You take whatever course you think best; I will rule on questions as they come along.

(Question repeated by stenographer) "And did you check up from that list those that had paid and those that hadn't paid?" A. I checked the receipts against the assessment ledger and made a total of the unpaid assessments.

Q. Did you know or ascertain the total amount of the assessment on each street? A. From the assessment ledger?

Q. Did you consult the minutes?

Mr. Hetfield: I object; that has been answered. This witness has answered that question: He did not. This is twice that question has been asked.

Mr. David: You are mistaken.

Mr. Hetfield: I ask the stenographer to go back.

The Court: I misunderstood you.

(Portion of testimony of witness repeated by the stenographer.)

Mr. Hetfield: This is the same question, really, in another form. I will withdraw my objection.

Mr. David: There is a report filed by the Commissioners of assessments and the improvements in various streets, is there not?

A. Yes.

Q. There are also minutes of the Council meeting showing the improvements and the names of the owners on the different streets, are there not? A. I believe so. May I correct—may I just state——

Q. Yes. A. I don't recall having checked the minutes, and I stated before I didn't check the assessment report, that is, the Commissioner's report; my recollection is that I did check a report from the Assessment Commissioners, but I didn't consult the minutes.

Q. All right. There are two separate things: one the report of the Assessment Commissioners, is that so? A. Yes, sir.

Q. And also the report or the list in the minutes— A. Yes.

Q. (Continuing) —of the block number, lot number, name of street, the name of owner, the number of feet, and the amount? A. Yes, sir.

Q. And that is one of such a minute, isn't it? A. Yes, sir.

Q. Which I show you in Exhibit P No. 61? A. (Witness nods head affirmatively.)

Q. Is that right? A. Yes, sir.

Q. In addition to those minutes the Assessment Commissioners file a report? A. Yes.

Q. Showing every name and their assessment on each street? A. Yes.

Q. Did you check that? A. My recollection is that I checked that.

Mr. David: Now I ask for the production of the reports of the Commissioners of Assessments on the various streets mentioned and testified to during the course of the trial. I ask for the production of the reports.

Mr. Hetfield: We have already testified we have made a thorough search for them and cannot find them.

Mr. David: That is your understanding; you were mistaken about the question I put. There are two separate and distinct entries; one of the Commissioners' reports, and the other is in the minutes.

Mr. Hetfield: The Commissioners filed a report of their assessment which is confirmed by the Mayor and Council, and that report is spread on the minutes of the Mayor and Council; that has been testified to. It is not in evidence.

Mr. David: There are two separate things, aren't there?

Mr. Hetfield: There are two records of assessment, yes, the original report and the copy of it which is spread on the minutes.

Q. And with the report of the Commissioners of Assessments did you compare the names of those that had paid and check up those that hadn't paid? A. My recollection is that I checked the receipts against the assessment—against the record in the

assessment ledger, which was checked against the assessment report and made a total from the assessment ledger of the unpaid assessments.

Q. And did the total of the paid assessments and the total of the unpaid assessments correspond with the total of the assessment as shown in the Commissioners' report? A. It did.

Q. In your audit did you have an opportunity of —did you have occasion to consult with the Tax Duplicates for the various years? A. Oh, yes.

Q. And did you find in those Duplicates, in the back thereof, a sheet containing the list of names of corporations with personal and franchise tax? A. There was.

Q. For each one of those two years that you audited the books? A. Yes, sir.

Q. And who handed you those books? A. The Collector.

Q. Mr. Langhans? A. Yes.

Q. In connection with your audit for each one of those years how many cash books did you use and check up from? A. There was one general cash book; record of receipts and disbursements, and then there were auxiliary cash records, recorded the receipts of taxes, and another receipts of assessments and miscellaneous items.

Q. Now, Mr. Magowan, will you step down and pick out the cash books that you checked and audited from? A. (Witness does so) This one here (indicating).

Q. Will you bring up all there that you find that you used, that you can find; have you gone over them? A. I haven't gone all over them. Here is a few, I think (witness continues his examination of the books). That is all I find. This one here.

Q. You have made a search amongst the books here in court for all of the books that you used in connection with your two audits? A. All that I recall.

Q. Do you find among these books the book known as the General Cash Book? A. I have not.

Q. What did that book show? A. It recorded all receipts and disbursements.

Q. Was it what is called the Master Cash Book? A. We term it General Cash Book.

Q. The cash books that are here in court, do they contain disbursements? A. None of those cash books contain disbursements; there are check books there which contain records of disbursements.

Q. But the cash books that are here in court contain only items collected? A. Yes, sir.

Q. By the Collector, and contain no items disbursed? A. Yes.

Q. The cash book known as the General Cash Book, which you say you used in your two audits, contained not only cash collected, but moneys disbursed? A. Yes, sir.

Q. Did you compare that book or the records from that book with the budget? A. Well, I don't recall that I compared that book directly with the budget; I compared the records of disbursements. That is, when I made the total of disbursements for the particular department against the budget.

Q. And in your auditing and in the examination of the budget did you find that there was sufficient money to pay the items set forth in the budget? (Question repeated by stenographer.) A. Just give me that again.

(Question repeated by the stenographer.)

Mr. Hetfield: I object to that question as immaterial. I cannot see how it is relevant.

Mr. David: Will your Honor hear me on that?

The Court: Yes.

Mr. David: I think that is not only material and relevant, it is the real gist of this case. The proof in this case is that on an audit or on a statement of auditors there appears to be for a three-year period a shortage of $36,000. The statement being that it must have been cash that was diverted by the Collector, no specific items of which are attempted to be proven. Now, isn't it material and relevant to show that the audit for those two years as compared with the budget showed there was cash there to pay the appropriations provided for in the budget, because if the shortage existed the money could not be there.

The Court: Well, it is a part of your case, Judge David, and I will allow the question.

Mr. David: Now, what is the question?

(Question repeated by the stenographer.)

A. For each year some of the items in the budget would naturally run short and some would run over.

Q. But did you find any shortage in money? A. No, I didn't.

Q. Now did you set up the assets and liabilities of the Borough for those two calendar years?

Mr. Hetfield: One moment. I object to the question, to get it before the Court, that if there is in existence an audit or report made by this witness that is the best evidence.

The Court: Yes, I think that is clear.

Mr. Hetfield: And unless they are accounted for I will object to any testimony on his part.

The Court: Yes.

Mr. David: All right, and I will tell you now I am not going to use those papers whatever they are.

Q. I show you a copy or a paper and ask you what it is. A. A copy of my report to the Mayor and Borough Council of Roselle Park.

Q. For what year? A. For the period January 1st, 1915, to October 31st, 1915.

The Court: To October 31st?

A. To October 31st, 1915.

Q. Have you got a copy of your report for the following year? A. I don't think I have.

Mr. David: I offer this in evidence.

Mr. Hetfield: Where is the original?

Mr. David: I do not know.

Mr. Hetfield: I ask this witness what he did with the original?

A. The original, of course, was turned over to the Borough at that time. I don't remember—I mean I don't know what became of it.

Q. I show you copy and ask you if you got the original?

Mr. Hetfield: We are not the Borough.

Mr. David: You are representing the Borough.

Mr. Hetfield: I ask that remark be stricken from the record.

The Court: Yes, the Prosecutor does not represent the Borough.

Mr. David: What is your answer?

Mr. Hetfield: To what? Whether I represent the Borough?

Mr. David: Whether you have the original of that.

Mr. Hetfield: I do not know. I will look and see; I have not all the Borough papers. I think I ought to be permitted to ask this witness a question or two.

Special Cross-examination by Mr. Hetfield.

Q. You say the original of this copy was filed with the Mayor and Council? A. Yes, sir.

Q. Of that audit as set forth in this report? A. Yes, sir.

Q. How was it filed? Forwarded to them? By mail or in person by you? A. My recollection is I handed it to the Mayor and Council on their meeting night.

Q. To Mayor Crane? A. Mayor Crane—1915? Just a moment now. Mayor Fish and Council.

Mr. Hetfield: I have no objection, reserving the right to investigate and see whether such report was filed. Of course, the original has not been shown; they make no attempt to show the original.

The Court: As it stands, if you object to the evidence I would have to sustain it because the disappearance of the original is not accounted for.

(Exhibit entered in evidence and marked Exhibit D No. 3; copy of report.)

Direct examination (continued) by Mr. David.

Q. Did you later make a report for the full calendar year of 1915? A. My recollection is that I did.

Q. And did you also make a report for the full calendar year of 1916? A. Yes, sir.

Q. And in either one of those audits did you find any shortage in the Collector's moneys? A. No, sir.

Q. Have you any interest in this case? A. None whatever.

Q. Are you any more friendly to Mr. Langhans than anyone else in the Borough? A. No, sir.

Mr. David: Cross-examine.

Cross-examination by Mr. Hetfield.

Q. Where are the copies of your reports for the entire years of 1915 and 1916? A. I haven't been able to locate them. I don't know whether I kept them for awhile and then they may, perhaps, have been destroyed about the house; I kept them in the house.

Q. Are you under subpoena to-day? A. Yes, sir.

Q. Have you your subpoena with you? A. Yes, sir.

Q. Were you subpoenaed to produce all those reports? A. I was; I was.

Q. And this is the only copy that you could find? A. I didn't produce this.

Q. What is that? A. I didn't produce this.

Q. Where was that obtained, if you know? A. I don't know.

Q. How many copies did you give out of this audit or report? A. That was two or three years ago, and I don't recall how many copies I made.

I do recall that I did give the Collector a copy of the report; whether I gave the Collector a copy of each report I don't know.

Q. Is there any reason why you should give him a copy of one report and not of all? A. No, no.

Q. As far as you know did you give him copies of all reports or not? A. As I say, I don't know whether I did or not.

Q. You can remember no reason why you should have given him a copy of one report and not of the others? A. No reason why I should or should not.

Q. And you have looked for the copies of the other reports among your papers? A. Yes, sir.

Q. And unable to find them? A. But I didn't know about this until just the day before the trial.

Q. You say your subpoena asked you to produce a copy of all those reports? A. Asks me to produce a copy of two years' reports.

Q. Let me see your subpoena, please. Are you a public accountant, Mr. Magowan? A. Not public, no.

Q. And your experience, you say, as auditor and accountant, has been mainly with the firm you are employed by? A. It has been over twenty years.

Q. Where are you employed? A. New York. The name of the concern?

Q. Yes. A. Atlas Portland Cement Company.

Q. Atlas Portland Cement Company? A. Yes, sir.

Q. And you have been with them about twenty years? A. No, I have been with them nearly seventeen years.

Q. What are your duties with that concern? A. I am general auditor of the company.

Q. What is that? A. I am general auditor of the company.

Q. And have you had any experience outside of your duties with that company on any municipal books other than the Borough of Roselle Park? A. No, sir.

Q. Have you ever audited any other books outside of that concern? A. Why, I have, individual's accounts in New York, and other companies.

Q. You have other companies; did you do that for the concern you were employed by? A. No, sir; personally.

Q. Personally, and when did you do that, evenings? A. Why, sometimes, and sometimes day time.

Q. I see, you are not employed then every day by that concern? A. Yes, sir; employed every day.

Q. How do you get time then to do work on your personal time? A. That is a concern between my employer and myself.

Q. You have an arrangement with your employer that allows you to do outside work? A. That is a concern between my employer and myself.

Q. I am asking you a question.

Mr. Hetfield: I ask the Court the witness should be obliged to answer.

The Court: Yes, I think you should be frank in your statements of your duties and what you have done.

A. Yes, sir; I am trying to. Well, I might say yes.

Q. What do you mean by "might say"? A. Why, of course, I am entitled to some time off if I work evenings.

Q. I see. A. And so forth.

Q. Now the audit of 1915, you examined the assessment ledger, didn't you? A. Yes, sir.

Q. And will you just get that assessment ledger, please, 1915? Will you turn to the assessment

record in the assessment ledger of 1915 in reference to Locust and Walnut Streets, and Sheridan Avenue? Do you find any check marks of yours on that book? A. Yes, sir.

Q. Do they appear on every item? A. I don't know that without examining each item. Some of them I can't see. I see some check marks rubbed out, and other check marks that I don't——

Mr. David: That you don't what?

A. Recognize.

Q. Do you recognize any of these check marks there? A. Yes, but the others are so similar that I can't tell. These are similar check marks.

Q. You say that you checked that assessment ledger against the report of the Commissioners? A. That is my recollection that I did; that is my answer.

Q. Wasn't your answer that you did? A. My answer first was that my recollection was that I did.

Q. Suppose you just take the stand so that the jury can hear you. A. All right.

Q. Could you have made a complete and proper audit without checking the names regarding these assessments contained in the assessment ledger against the report of the Commissioners? A. No, sir.

Q. Then you can't or won't say positively that you did make that comparison? A. My recollection is that I did. Understand, it is two or three years since I seen any of it.

Q. They are all contained in this book here, are they? A. No, there is some assessments in the other book there; one underneath that, the second one.

(Prosecutor hands witness a book.)

Q. I ask you to look over the assessments in the assessment ledger 1915 pertaining to the assessments for benefits on Walnut Street, Locust Street and Sheridan Avenue, and ask you if you find any assessment there against J. H. Emery, Lots 43, 44, Block 117, amount of assessment $122.62? A. (Witness examines book).

Q. On Sheridan Avenue? A. I don't find that.

Q. I now show you a copy of the Commissioners' report and ask you if you find such an assessment in the Commissioners' report? A. Yes, sir.

Q. How, then, do you account, if you checked that assessment ledger against the Commissioners' report, that you made and found everything balanced that you made no exception or report of that missing item? A. I can't account for it now.

Q. As a matter of fact—now this question is subject to—I am doing this to hurry things along, and if it is objectionable do not answer it if counsel objects to it. As a matter of fact there is an assessment on Locust Street, same assessment, A. Frankenstein, two of them, one for $355.60, one for $122.62; there is another one on Sheridan Avenue against Mr. Edwards, W. Edwards, $122.62; another one against P. L. Cron, $122.62; Eva Dorfus, $122.62; Edward Stephens, $142.61; S. R. Humrich, $245.24; Robert Roe, $183.93; Ann Williams, $122.62; Edward and Mary Wray, $122.62; William J. Searles, $122.62; Oscar Musseman, $61.31; B. M. Krick, $122.62; William Ledden, $134.88; T. J. Conway, $183.93, and P. F. Desmond, $122.62; none of those appear in the assessment ledger, and they all appear in the report of the Commissioners of Assessments. How do you reconcile those conditions with your statement that you checked the assessment ledger against the Commissioners'

report? A. I haven't checked each one of those items you speak of.

Q. I say, and it is not contradicted by——

Mr. David: We admit that; and that was my suggestion.

Mr. Hetfield: That those assessments do not appear in the assessment ledger, that is admitted. They do appear in the Commissioners' report.

Q. How do you reconcile your statement that you checked the Commissioners' report against the assessment ledger, and you made a report and made no report of that? A. I can't account for it at this time.

Q. Are you sure you did check the assessment ledger against the Commissioners'— A. My recollection is I did; that is over three years or more years ago.

Q. If you did how can you account, how can you explain in any way all the names that I have mentioned and the amounts, and those amounts being in the assessment ledger—being in the Commissioners' report, and not contained in the assessment ledger? How can you possibly explain that? A. I repeat that I cannot possibly account for it at this time.

Q. How long would it take you to account for it? A. I couldn't say as to that; I don't know.

Q. Do you think you would be able to account for it and explain it at any time? A. I don't know whether I would or not.

Q. You admit that you could not have made a complete audit on this assessment unless you did check one against the other, could you? A. For what I was asked to do it wouldn't.

Q. It would not? A. It would for what I was asked to do.

Q. What were you asked to do? A. To check up the receipts and disbursements under the Collector's Accounts, according to the Collector's books.

Q. Then you simply totalled the amounts of charges that the Collector made against himself and compared that with the cash in bank or the cash that had been deposited and saw whether one checked against the other, didn't you? A. I did, yes.

Q. That was about what you did, wasn't it? A. I did that, yes.

Q. That is about all you did do, isn't it, so far as the Collector's Accounts go; I do not mean about the financial condition of the Borough? A. I checked the Collector's Accounts as far as that, yes.

Q. And that consisted of examination of the charges which he made against himself in his books and check them against the deposits made in the bank, didn't it? A. Yes.

Q. Do you recognize that document? A. Yes.

Q. What is it? A. Report to the Borough Council; examination of accounts for the year 1916.

Q. Is that the original as filed by you? Just look that over. A. It looks like it; it looks like it.

(Report entered in evidence and marked Exhibit P No. 114.)

Q. This is an audit, you say, for 1916? A. Yes, sir.

Q. And filed by you with the Mayor and Council? A. Yes, sir.

Q. Did you in that year compare the assessments on Chestnut Place as recorded in the assessment ledger with the Commissioners' report? A.

I don't recall Chestnut Place. May I look at that and see?

Q. Did you compare in that audit of 1916 the assessments made during the year, if any, against the report filed by the Commissioners? A. I don't recall the improvements on Chestnut Place.

Q. Well, assuming that there was, did you compare any and all assessments made during the year 1916 against any reports that were filed by the Commissioners for such assessments? A. I don't recollect whether I did or not.

Q. How could you report to the Mayor and Council if you did not check up the assessments ledger against the Commissioners' report? How would you make a fair report? A. Why, from the records in the assessment ledger; copy it off.

Q. You did not go outside of the ledger? A. I don't recall whether I checked them for 1916 or not.

Q. Have you made a report to the Mayor and Council for the year 1916? A. Yes, I did; yes.

Q. And did you go into the assessments for that year before you made your report and examine the assessments? A. With the assessment ledger, yes, sir.

Q. Supposing, as the fact appears, that there was an assessment made during the year 1916 for improvements on Chestnut Place, and supposing, as the fact appears, there is nothing in the assessment ledger regarding those assessments, what would you say? A. Well, I would say that perhaps I didn't know of the assessment of Chestnut Place.

Q. Then you did not examine that assessment at all, did you, as to the amount owing or paid? A. Not if I didn't have the assessment—the Commissioners' report.

Q. I am asking you did you? A. I don't recall whether I did or not.

Q. Turn to the assessment ledger of 1916. A. They are not dated here, that is, as far as the ledger is concerned (witness turns through book). To what assessments do you refer?

Q. Assessment of paving and curbing of Chestnut Place between Westfield Avenue and Clay Avenue, Roselle Park, New Jersey. A. Chestnut Place.

Q. What is that? A. Chestnut Place.

Q. Do you find it there? A. Yes, sir.

Q. And do you find an assessment there against Antonio Pasloney? A. No, sir.

Q. Did you check that assessment against the Commissioners' report? A. I don't recall whether I did or not.

Q. Well, could you have made a fair and proper report or audit without checking it against the Commissioners' report? A. I would say yes.

Q. How could you have found just what money was owing to the Borough if all of the names of the parties against whom benefits were assessed were not recorded in the assessment ledger without checking against the Commissioners' report? A. I don't know that I could.

Q. Well, then, why do you say yes? A. Well, from the books of the Collector I was checking the receipts and disbursements against the outstanding.

Q. Then you could not and did not report to the Borough the amount of moneys owing to it from persons who had been assessed benefits for assessments? A. I did from the books; I don't know whether any part is missing or not.

Q. Did you report the name of Antonio Pasloney? A. I didn't report the individual names.

Q. Did you check up against Antonio Pasloney

as against the assessment ledger? A. I don't remember the name.

Q. What is that? A. I don't remember the name.

Q. Well, had you found the name of Antonio Pasloney missing in this list would you have passed it by without making any notation of it? A. No, sir.

Q. You did not make any notation of it, did you? A. I don't recall that I did.

Q. Don't you know whether you did or not, Mr. Magowan? A. No, I haven't any figures here at all. Nothing——

Q. Here is your report; tell me whether or not you made any report to the Mayor and Council. A. There are no names in this book.

Q. There being one missing, and only one, you would have reported the name and the block number, wouldn't you? A. Yes, sir.

Q. And did you? A. It does not appear that I did; I haven't anything before me except this.

Q. Then if you did make a comparison you overlooked that one person, didn't you? A. If I made the comparison.

Q. I say you either made a mistake or you did not compare it, isn't that so? A. So it would appear, yes. I haven't anything before me at all.

Mr. Hetfield: That is all.

Redirect examination by Mr. David.

Q. Now, Mr. Magowan, the Commissioners' report contained that list of the names of persons assessed against each street improvement? A. I presume it did.

Q. That will be a pretty good presumption.

(Answer and comment repeated by stenographer.)

Mr. David: Do you object to that?

Mr. Hetfield: That is all right.

Q. And you took from the Collector's books the names of those that had paid, is that right? A. Took from the Collector's book names of those who had paid?

Q. Yes. A. No. I didn't take the names of those that had paid.

Q. Well, you took the amounts that were paid? A. Yes, sir, the amounts were paid.

Q. And showed the amounts that were not paid? A. As to total only.

Q. Now, how many books, how many assessment ledgers, you say books, did you use in connection with the road improvement checking? A. I only recall two. I don't recall any more than two.

Q. Do you know? A. Well, I don't recall any more than two now; that is some time ago.

Q. It may have been three or four?

Mr. Hetfield: I object.

A. I wouldn't say.

Mr. Hetfield: I object to what it may have been. He does not say; he said he recalls twice.

The Court: Yes, I think it is a sort of a cross-examination of this witness.

Mr. David: I ask an exception, your Honor.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. And the assessment ledgers are not books for any fixed year, are they? A. No, sir.

Q. But they run over a period of years? A. They do.

Q. And the same assessment ledgers cover over the same period of years? A. Yes.

Q. In other words, at least two that you recall run, assessment ledgers, run over the same periods of time? A. Yes.

Mr. David: That is all.

Mr. Hetfield: That is all.

Mr. David: I would ask permission of your Honor to recall Mr. Kersting for a little further cross-examination in a matter that has just been brought to my attention.

Mr. Hetfield: Cross-examination?

Mr. David: Yes, sir. Something I discovered last night and I want to cross-examine about it.

Mr. Hetfield: I have no objection.

The Court: I will allow it.

VINCENT J. KERSTING recalled specially.

Cross-examination (continued) by Mr. David.

Q. Mr. Kersting, February, 1918, you were the chairman of the Finance Committee? A. Yes, sir.

Q. And you were present at the meeting of February 1st, 1918, were you not?

Mr. Hetfield: Do not answer this until I get a chance to object.

(Question repeated by the stenographer.)

Mr. Hetfield: I object as not cross-examination; I do not know of anything on direct examination that went beyond the 24th day

of January. Isn't it a matter of defense if something else is being injected that happened subsequent to that date?

Mr. David: I withdraw the question.

Q. You said yesterday that you couldn't recall whether or not the combination of the safe was changed in January? A. Prior to the date of my letter of January 24th.

Q. Prior to January 24th? A. Of that letter, yes, sir.

Q. Do you recall, as chairman of the Finance Committee, reporting at the meeting of February 1st the bill of J. E. Gillespie for the changing of the combination on the safe? A. Yes, sir.

Q. Do you now recall that Mr. Gillespie changed the combination of the safe some time early in the month of January and rendered a bill therefor? A. He didn't; not prior to January 24th, the date of my letter.

Q. Do you recall reporting to the Council at its meeting of January 18th that the Perley Morse Company reported that they had everything they wanted in connection with the audit?

Mr. Hetfield: One moment. I object as not cross-examination. There was nothing on direct examination asked of this witness about Perley Morse. The only evidence that he gave yesterday was as to the meeting of the Finance Committee regarding the demand made on the defendant for certain books and papers. Then a written demand on the 24th. That is all this witness testified to; now we are going into an examination about this witness having a part in engaging Perley Morse & Company; that has nothing whatever to do with the direct ex-

amination of yesterday, and I object on those grounds.

The Court: Did you reserve your right to call this witness on your own behalf? I think you did with some of the witnesses.

Mr. David: No. This is with reference to the testimony that all of the books and papers were not turned over, a demand was made on January 24th, or something like that. I do not recall all the details.

The Court: This witness testified he made these successive demands?

Mr. David: The Council did, and that the papers had not been all turned over, or something to that effect.

The Court: I will allow the question.

A. What is the question?

(Question repeated by the stenographer.)

A. If it is in the minutes undoubtedly I did.

Q. Do you remember that you did? A. If I made such a report, Judge David, undoubtedly if it is in the minutes I did.

Q. I am asking you now don't you remember that you did? A. I must have done so if it is in the minutes.

Q. Well, that still does not answer the question.

The Court: The question is——

Q. The question is: "Don't you remember that you did?" A. Why, yes, I suppose I did.

Q. You are not very friendly with Mr. Langhans, are you? A. Yes, sir; just as friendly as I would be at any time with another man. I always——

Q. You and he have been political enemies for several years, have you not, Mr. Kersting? A. No. sir; just the opposite.

Q. You have been friends? A. Yes, sir.

Mr. David: That is all.

Mr. Hetfield: I did not know we were going to inject politics into this, Judge David.

Mr. David: We are not, but I have a right to ask the witness about his feeling against the defendant.

CHARLES E. RENTON, recalled, on behalf of the defendant.

Direct examination by Mr. David.

Q. Do you know when the combination of the safe was changed? A. Some time in January.

Q. What part of January? A. I can't give the exact date; I imagine around the middle.

(Answer repeated by the stenographer.)

Mr. David: Cross-examine.

Cross-examination by Mr. Hetfield.

Q. How many times was the combination of that safe changed? A. Well, I understand twice. I only had it once; the first time it was changed I had it.

Q. You had it the first time? A. It was given to me after about a week after it was changed.

Q. What did you do with it? A. I just had a memorandum of it and kept it.

Q. The second time it was changed, who got it? A. That was after they took the first change away from me; I don't know anything about it.

Q. How long after the first change? A. I imagine about March.

Q. About March. Who had that, do you know? A. I believe the auditors.

Q. Don't you know that is when the auditors did receive it, in March? A. They are the only ones had it after they took it from me.

Q. And that was in March, wasn't it? A. I think it was around in March.

Q. And when it was changed first time, you were the one got it? A. I got it about a week after, in January.

Q. Was it given to anybody else beside you? A. I guess the auditors and I were the only ones had it.

Q. You are sure the auditors had it? A. Oh, yes.

Mr. Hetfield: That is all.

Mr. David: That is all.

Q. You are talking about the safe now; you are not talking about the vault? A. Oh, no; about the safe.

Q. The vault combination was never changed? A. No, sir; I never had access to that until the night Langhans was arrested; everything was taken away from it.

LOUIS CHARLES EBERLE, produced as a witness, on behalf of the defendant, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. David.

Q. What is your business, Mr. Eberle? A. I have a business of my own; listerated gum; gum business.

Q. Where do you live? A. Roselle Park.

Q. How long have you lived there? A. Sixteen years.

Q. Are you a property owner there? A. I am.

Q. Do you know this gentleman here, Mr. Hahn? A. I certainly do.

Q. Did you see him at your house during the month of June or July, 1918? A. Yes, sir; I remember him well.

Q. Did he or did he not say to you to look out for Langhans, get off his bond; he is going to skip town, or you will lose your home? A. That's the very words he said to me.

Q. Have you any interest in this case except as a taxpayer? A. None whatever.

Q. Have you any particular friendship for Mr. Langhans? A. No more than I have for anyone else in the town.

Q. Have you ever visited him at his home? A. I have never been in his house in my life.

Q. Were you subpoenaed last night to come here? A. I was not.

Q. Were you asked by Mr. Langhans to come here? A. Asked as a friend; yes, sir.

Q. Is that the first time you were asked to come to this trial? A. It certainly was.

Cross-examination by Mr. Hetfield.

Q. You have no more interest in this trial than anyone else in the court room? A. None whatever.

Q. When did you first report or tell anyone of the statement made to you by Mr. Hahn? A. I don't quite recollect.

Q. What is that? A. I don't recollect.

Q. Well, who did you tell? A. Why, I don't believe I told it to anyone; but he must have told it to others also.

Q. How did Mr. Langhans or anyone else ever know that Mr. Hahn made such a statement to you? A. That I don't know.

Q. Did you ever tell anyone before to-day that Mr. Hahn made such a statement? A. I believe I have.

Q. Who? A. I don't recollect who it was.

Q. Have you told several people? A. I don't remember; but I know he must have told others also.

Q. No, no. Did you tell anyone else yourself? A. I don't recollect.

Q. Will you say you did not? A. I won't say I didn't; no, sir.

Q. You knew what you were going to testify to to-day when you were asked to come? A. How is that?

Q. You knew what you were going to testify to to-day when you were asked to come? A. I didn't; no, sir.

Q. What did Mr. Langhans say to you when he asked you to appear in court? A. He just asked me what did I know about this gentleman.

Q. Who? A. Mr. Hahn.

Q. What did you say? A. I just told him what I knew about the man, as he said to me.

Q. So you told him about the man? A. Yes, sir.

Q. When did you tell him that? A. Night before last.

Q. Night before last? A. Yes, sir.

Q. That was the first time you ever told Mr. Langhans anything about that? A. It certainly is.

Q. And you say you are not any more friendly with Mr. Langhans than anyone else around? A. I am not any more friendly with him than anyone else in town.

Q. You are one of his bondsmen? A. Correct.

Q. Went on the bond for $20,000 bail? A. Yes. sir.

Q. And yet you have no friendship with him? A. None whatsoever.

Redirect examination by Mr. David.

Q. How did you happen to go on his bond for him?

Mr. Hetfield: I object to it. The record is he is one of the bondsmen; how he happened to do it I cannot see how that is relevant or material, unless he is a professional bondsman.

Mr. David: All right; if it is true, let him tell it.

Mr. Hetfield: I say that is the only extent where it is material.

The Court: We have gone into the fact he is a bondsman, and I will permit him to show how he became bondsman.

A. I will tell you how I came to be bondsman, at the time of his trouble, why, Mrs. Langhans called up my wife, and stated——

Mr. Hetfield: I object to what Mrs. Langhans stated.

A. I am giving you your answer.

Mr. Hetfield: One moment. I object.

The Court: Yes, what Mrs. Langhans said to your wife is not competent.

Mr. David: May I ask this question:

Q. Was it at the request of your wife? A. It certainly was; that is why I am trying to give you the answer.

Q. Just one thing more. After Hahn said this to you about getting off the bond, did you do anything with reference to getting off the bond?

Mr. Hetfield: I object. Is that material?

The Court: No; I sustain the objection.

Q. After Hahn made this statement to you did you go to the Prosecutor and ask him to relieve you from this bond? A. I did, and the Prosecutor asked me to go and see Judge David.

Mr. David: That is all.

Recross-examination by Mr. Hetfield.

Q. Did you ever before to-day speak to me in your life? A. Upstairs in your office.

Q. You saw me? A. Either you or your assistant.

Q. I want to know who you did see. Did you ever speak to me before to-day in your life? A. I went to see either you or your assistant early part of last year.

Q. Why did you state to counsel you asked the Prosecutor? A. What I said to counsel?

Q. Didn't you just state to counsel you spoke to the Prosecutor? A. I said either the Prosecutor or his assistant.

Q. Read the question and answer? A. I went up to the Prosecutor's office.

(Question and answer repeated by the stenographer.)

Q. Then why did you say then the Prosecutor, if you are not sure whether it was the Prosecutor or Assistant Prosecutor? A. I will tell you why, I didn't know the Prosecutor, or didn't at that time any more than I know anybody else. I came here to the court house and I asked to see the Prosecutor; they referred me up to his office, and I was speaking to two gentlemen up there which I certainly recall their attention, and I asked were they the Prosecutor, and one of them told me yes. And I told him I was Mr. Eberle, one of Mr. Langhans' bondsmen, and asked to be released from the bond.

Q. How is your recollection of faces? Pretty good? When you see a man once, do you remember him for some time after? A. You do to a certain extent.

Q. Do you? A. I do, sometimes.

Q. And when was it you had this conversation with the Prosecutor's office? A. Well, it was the early part of last year, I think.

Q. How early last year? A. I don't recollect.

Q. Well, was it before May or June? A. No, it was after.

Q. Then it was about the middle of the year, wasn't it? A. Yes, sir; I presume it was.

Q. And isn't your memory in such a state that you can recall whether you saw me or Mr. McLean (indicating the Assistant Prosecutor) upstairs in the Prosecutor's office? A. Not when they repre-

sent themselves as Prosecutor I don't remember.

Q. Do you know whether it was a white man or black man? A. I certainly do.

Q. White man; but you do not recall which one it was? A. The gentleman looks an awful lot like you.

Q. You do not think Mr. McLean looks like me, do you? A. No, I don't.

BERTHA BROWN, produced as a witness on behalf of the defendant, being duly sworn on her oath, according to law, saith:

Direct examination by Mr. David.

Q. Just talk out so I can hear you. You are the wife of Benjamin Brown? A. Yes, sir.

Q. And live in Roselle Park with your husband? A. Yes, sir.

Q. Did you ever see before Mr. Hahn sitting over at this table? A. Yes, sir.

Q. Do you recall his coming to your house some time in the month of June or July, 1918, and having a talk with your husband? A. Yes, sir.

Q. Were you there at that time? A. Yes, sir.

Q. Did he or did he not say that Langhans was a crook and he was worse than Bolo Pasha? A. Yes, sir.

Q. Did you hear him say it? A. Yes, sir.

Mr. David: Cross-examine.

Cross-examination by Mr. Hetfield.

Q. You are the wife of Judge Brown, who was on the witness stand yesterday? A. Yes, sir.

Q. And you heard your husband testify that you owe three years' taxes or did owe in 1917 three years' taxes on your home? A. Yes, sir.

Q. That is true, isn't it? A. Yes, sir.

Redirect examination by Mr. David.

Q. It is paid, Mrs. Brown? Is it paid? A. I couldn't say.

HARRY F. LANGHANS, the defendant, produced as a witness in his own behalf, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. David.

Q. Where do you live, Mr. Langhans? A. Roselle Park, 17 Clay Avenue, west.

Q. How old are you? A. 33.

Q. How long have you lived in Roselle Park, about? A. About ten or eleven years.

Q. Are you married? A. Yes, sir.

Q. How long have you been married? A. Since 1907.

Q. Got a family? A. Yes, sir.

Q. How many children? A. Two; boy and girl.

Q. How old are they? A. The girl is going on—

Q. Oh, about? A. Eleven and seven, I think; eleven and eight.

Q. Where are you employed? A. Right now? Wilson & Company.

Q. What is their business? A. Engineers.

Q. How long have you been with them? A. Only recently; very few weeks.

Q. Before that where were you employed? A. Kenneth Van Allen, Receiver for the American Spray Company.

Q. How long were you there? A. Several months.

Q. Before that where were you employed? A. I was one of the owners of the United Mat Manufacturing Company, Roselle Park.

Q. With whom were you in business? A. Herman Gothberg.

Q. And before that what was your work or business? A. I was in 1916 I was with the National City Bank, City of New York, and also connected with a concern known as James Mills & Company, being the company.

Q. You were Tax Collector of the Borough of Roselle Park for the years 1915, '16 and '17, were you not? A. I was.

Q. Do you recall some time in the latter part of January turning over to Mr. Ehringart, or calling Mr. Ehringart's attention to some moneys in the vault? A. I do.

Q. Do you remember how much moneys and check in the vault?

Mr. Hetfield: Will you change that question?

Q. Do you remember how much it was? A. I don't recall just now, but I believe I signed a statement at that time to Mr. Ehringart showing the amount.

Q. Is that the statement (handing paper to the witness)? A. That's it.

Q. Where was that money at the time you signed that statement? The money and check? A. In the vault.

Q. When was it put in the vault? A. The early part of January, between the 1st and 3rd, I would say.

Q. And when did you cease acting as Collector? A. The night of January 4th; council meeting night.

Q. And from that time on until the date of this statement, January 29th, had you acted as Collector? A. I had not.

Q. And did you on the evening of January 4th turn over the office, or vacate the office? A. I did.

Q. And did you at any time after that have access to the vault except in company of others? A. Never went near it.

Q. On the night of January 4th, were you requested by the Mayor and Common Council to produce any moneys? A. I was.

Q. What moneys were you asked to produce? A. Any moneys that I may have received that day, either in cash, or by mail.

Q. And where was that money? A. At my home.

Q. Did you leave the council? A. I did.

Q. And did you go to your home? A. I did.

Q. Did you get the moneys? A. I did.

Q. And did you return them? A. I did.

Q. And are those the moneys and check shown on the deposit slip offered in evidence and marked P No. 109? A. Yes, but there was also a statement I made at the same time.

Q. Just answer the question. Are those the moneys? A. Yes.

Q. Why did you not bring to the council chambers the moneys downstairs in the vault? A. That was in the hands of the Borough.

Q. Why? A. Well, in the first place, I didn't think of it at the time, because it came about so quickly, and secondly being in the vault I consid-

ered that the auditors would have it there; find it there.

Q. Previous to that had you made a request of the Borough that an outside audit be made? A. I did.

Q. Is this the letter that you wrote? A. It is.

Q. Under date of December 7th? A. Right.

Q. In keeping your accounts of receipts and disbursements, how many cash books did you have? A. I had one receipt book known as the Tax Receipt Book; I had another receipt book known as the Miscellaneous Receipt Book, which contained tax assessments, liquor licenses, fines and permits, and all miscellaneous revenues. And also a general cash book which contained not only receipts, but also disbursements showing the bank balance at the end of each month.

Q. Did you have what is known as a general cash book? A. I did.

Q. What did that book contain? A. That book contained all manners of receipts and all disbursements.

Q. When was that book used? A. In the years 1915, '16 and '17.

Q. Any particular times during those years was it used more than others? A. Yes, sir.

Q. When? A. During such times as the books of the Borough, Tax Receipt Book, or Miscellaneous Receipt Book are in the hands of the auditor or committee for checking back purposes, I made entries in that book so as not to lose track of any items.

Q. When you say Tax Receipt Book, do you mean Tax Duplicate? A. No, sir; I mean Tax Receipt Book.

Q. Is the General Cash Book which you used in the court room? A. May I look?

Q. Yes.

(Witness descends from the stand and examines books.)

(Question repeated by the stenographer.)

A. No.

Q. Do you recall—when were you arrested? A. May 11th, 1918.

Q. And when did you get out on bail? A. I think it was three days later.

Q. Do you recall after your release meeting the members of the Finance Committee at the Prosecutor's office? A. I do.

Q. And did you, at that time, call their attention to the fact that the books which were—that the books in the Prosecutor's office did not have that General Cash Book? A. I did.

Q. Who were present? A. All the Councilmen, Mr. Kersting, Mr. McNaughton, Mr. Feirer. I don't recollect whether Mr. Shaw was there or not, Mr. Martin O'Connor, Mr. Wright, Mr. Hetfield, Judge David and myself.

Q. When the Tax Duplicates were delivered to you in 1915 and '17 by the Assessor, did they have in the back of them pasted in a sheet containing the list of the corporations against whom the assessments for personal taxes and franchise taxes were made? A. They had.

Q. Did the Tax Duplicate for the year 1916, delivered to you at the County Board here, have such a list? A. It did.

Q. Pasted in the back? A. It did.

Q. Were those lists in those books during all the time that you had and used those books? A. They were.

Q. And were those lists seen by various persons who investigated those books during that time?

Mr. Hetfield: I object to that.

(Question repeated by the stenographer.)

Mr. Hetfield: I object, on the ground this witness is not competent to testify to what other people saw.

Mr. David: Withdraw the question.

Q. Were those lists in each one of those Tax Duplicates for the years 1915, '16 and '17, in those books at the time you delivered up the books to the auditors? A. They were.

Q. And when was that? A. That was in the latter part of December; the auditors started on December 19th.

Q. What year? A. 1917.

Q. Did you have occasion, with Judge Brown, to go through those books, particularly with reference to those sheets on or about the 18th or 19th of December? A. I did.

Q. What was that occasion? A. Mr. Brown had made an appeal on, I believe, the Elizabethtown Gaslight Company, and also on the Plainfield-Union Water Company, and he took the 1917 Tax Duplicate to see how much he had assessed against those corporations, and then compared it with what he had assessed in 1916 and what he had assessed in 1915, so as to draw his figures up for the appeal when it came up.

Q. And at that time were those pages in those books? A. They were.

Q. From whom did you get a list of the names of the persons against whom assessment was made of the street or road improvement? A. From the Borough Clerk.

Q. And how was that handed to you? A. In the original Commissioners' assessment.

Q. Report? A. Reports.

Q. In other words, the Commissioners of Assessments filed a report with the Clerk, which he handed to you? A. Exactly.

Q. And where did you then copy that list into? A. Into the assessment ledgers.

Q. When were those entries made in the different assessment ledgers? A. Well, usually immediately on receipt of the report from the Clerk.

Q. Well, always? A. Not always, no. It couldn't be done.

Q. And how many different assessment ledgers were there? A. There were three of them.

Q. And were they for any particular years or did they run concurrently? A. No, there is no assessment ledger for any particular year; they run right through.

Q. And did you deliver all of those assessment ledgers to the auditors? A. I did.

Q. Did you deliver everything in your possession to the auditors? A. I did.

Q. Where were all of these books kept? A. The auditors kept them in the safe.

Q. No, by you? A. By me? Generally in the vault at the Borough Hall; sometimes I kept some at home when I was working on them.

Q. And at the time that you relinquished your office, when was that? A. That was the first time on the evening of January 4th.

Q. Now, when did the auditors first come for the purpose of making an audit? A. December 19th, 1917.

Q. How do you remember that it was December 19th? A. Because it was on one of the heavy tax days, on which I had made a habit ever since I had been in office to appear all day in the Tax Collector's office, which is the 18th, 19th, 20th and 21st of the month of December. And this morning,

December 19th, Mr. Wright came in with a gentleman by the name of Mr. Rose.

Q. That is Mr. Wright? A. As Mr. Wright.

Q. Yes? A. Came in with a gentleman by the name of Mr. Rose, introduced me to Mr. Rose and said, "We came here for the purpose of making the audit as per Council's communication." He said, "What books can you let me have?" I said, "I can't let you have very many books to-day, because I am working here for collection of taxes, and I don't know what years people are going to pay all. But I can let you have some books. What do you want?" He said, "Let me have just as many as you can, and let me have at least the check books and cancelled vouchers." I said, "I will let you have all those and some others," which I turned over to him on that date, which was at 9 o'clock.

Q. Later did they get other books? A. Certainly. I turned over books to them from time to time, as I had no use for them and was finished with them, and eventually they had them all.

Q. Did you at any time ask, or take, a receipt for the books that you were turning over to those people? A. No, sir.

Q. Did they ever offer you one or give you one? A. No, sir.

Q. Did you ever have or make a list of the books? A. I didn't.

Q. Did they ever offer or give you one? A. They didn't.

Q. I show you Exhibit P No. 13; I show you Exhibit P No. 14, and call your attention to the fact that it is drawn to your order personally and endorsed by your name personally. Will you tell me whether or not the proceeds of that check went to the credit of the Borough of Roselle Park? A. It did.

Q. How do you know? A. I recollect this check very clearly. It was in a deposit that I had made and the rubber stamp had been forgotten; in other words, I skipped it in stamping up various checks which I had, and when I presented it to the teller at the bank, he said, "Mr. Langhans——"

Q. What is his name? A. I don't know the teller's name at the bank. And he said to me, he said, "Mr. Langhans, here is one check that has not got the endorsement on." And he passed it through the window to me, and with that a pen and ink, and he said, "Here, just sign it and give it back to me." I said, "How do you want me to endorse it?" And he said, "Endorse it just the way it is made out to," which I did, and the deposit slip on or about that time will prove the check.

Q. You say the deposit slip that accompanied this check will show that the moneys went to the credit of the Borough of Roselle Park? A. Exactly so.

Q. Do you recall when the combination of the safe was changed? A. The first time that the combination of the safe was changed was in the early part of January.

Q. How do you know? A. By the fact that I happened to be in the Borough Hall at the time; the safe was in the the engine house, in the engine part of the Borough Hall, and I happened to be there the day Mr. Gillespie came and changed the safe. Changed the combination of the safe, which was in the early part of January; having come there for the purpose of working with Perley Morse's man.

Q. Where are the payments credited that were made either by check or by cash which Mr. Hahn testifies do not appear in any of the books? A. In the General Cash Book.

Q. How big a book was that? A. It was a book on the same order as that one laying over there; just as thick, too. The one right in front of Mr. Bauer, the heavy one.

Q. And that General Cash Book did Mr. Magowan use in the making of his audits? A. He did.

Q. Did you give it to him? A. I did.

Q. Check for $1194 has been produced that that came to you for payment of liquor licenses from the County of Union; do you recall any such a check? A. I do.

Q. Was that check credited to the Borough? A. It was.

Q. Where? A. If it does not appear in the Miscellaneous Cash Book, it must have been entered in the General Cash Book.

Q. Does that appear any place in the check book? A. It does; on the stub of the check.

Q. Is this the check book you mean? A. I will see. (Witness examines book.) Yes, and it is so marked, check from A. P. Morris, liquor licenses.

Mr. David: May I call the attention of the jury to that entry, your Honor, 5/6/16, check from A. P. Morris, liquor licenses, $1194?

Q. Mr. Anistasio testified concerning some question of refund on the payment of the amount of purchase at tax sales. Do you recall any such an incident? A. I do.

Q. Will you state what it was? A. Mr. Anistasio, who represented the Harrington Company, had the tax sales bought in at the first tax sale that I held on certain parcels of land which he claimed to me in a conversation afterwards the Borough had a prior lien to. And therefore he would want

a refund on such parcels of land, as the Borough had this prior lien on, prior tax lien. So I said, "Well, I don't know anything about that, I will have to look it up; I don't know the law on that. I have only just been elected Collector, and I don't know all the principles of the law concerning tax titles and so forth." And he said, "All right, whenever you are ready I will come and see you about it." So I incidentally forgot all about it for some time, and he approached me again on the subject. One time he came out with Mr. Broadhouse in the machine and he mentioned to me about the tax titles. I said, "Oh, Gee! Fred, I forgot all about it; I will take it up right off." So with that I inquired about it and I found out it was possible for the Borough to pay back all moneys to him if they wished. And I told him my findings—I reported my findings to them; I don't remember whether I reported by 'phone or mail. I remember I reported my findings to him, and he said, "We will make a formal demand later for it," which formal demand I don't know if it was ever made. He may have made a demand on me, but his demand should have gone to the Borough of Roselle Park.

Q. Did you personally ever have any of that money? A. I didn't, sir.

Q. Were all of the proceeds of the sales to Harrington deposited to the credit of the Borough? A. They were.

Q. Did you ever withdraw any of it for the purpose of making a refund? A. I didn't.

Q. To whose attention did you first call the fact that the eight hundred odd dollars was in the bank—in the vault? A. I called Mr. Ehringart's attention to it.

Q. How did you come to do it? A. Mr. Ehringart had me working with him continually, and in

checking back, he said to me, one day, "Mr. Langhans, we don't balance out here." I said, "We don't?" He said, "No." I said, "I will check back with you." And we checked it and back checked and we still found out we were several dollars short; I went up to my factory and I got the adding machine and brought it down to be absolutely sure as regards all figures and totals. We found there was a certain amount short, never thinking or realizing he had not used the money in the vault, or it was still there, or anything at all. We went home that night; the following morning I went down and I said, "Mr. Ehringart, did you take some money out of the vault or did you find some there?" He said, "No." I said, "Go into the vault and you will probably find some there. I remember making some collections and probably it is there." We went into the vault; I never touched any part of it at all; he opened the iron box himself, took it out, counted it in the presence of somebody else, I don't remember whether it was Captain Ratchford or Chief Birmingham, but between the three of us he counted that money and I certified to the amount as he counted it; turned over to him, which in turn was deposited.

Q. Do you recall that at or about the same time there was some question about two entries that hadn't been made in the assessment ledger? A. I do; very clearly.

Q. Will you find those assessment ledgers for the purpose of finding those entries? A. You don't mean assessment ledgers; you mean Tax Duplicate.

Q. Tax Duplicate. 1917 Tax Duplicate. A. (Witness examines book.)

Q. Will you tell me when, and under what circumstances, those two entries were made? A. Yes,

sir; Mr. Ehringart, in checking back the receipts in this Tax Receipt Book back into the Tax Duplicate, he found under the sheet known as the Public Utility sheet that there was two items on there which was not checked as paid; he called my attention to it. He said, "Mr. Langhans, how is it there are two items here that are not paid? Weren't they paid?" I said, "Most assuredly they were." He said, "Well, they are not entered." I said, "Will you enter them?" He said, "You better." So there was no other place for me to enter them, to enter them under the date they were paid, and I was compelled to enter them on the last line of the page. I entered them in his presence and he knew all about them.

Q. And were those two items paid you by check? A. They were; they are check items.

Q. And were the checks deposited to the credit of the Borough? A. They were.

Q. Mr. Langhans, have you defaulted in one dollar of the Borough's money? A. No, sir.

Q. Have you any money, or are you anything short in your accounts of the Borough's moneys during the time you were Collector? A. I am not, sir.

Q. From your election in 1915, until the 1st of January, 1917—1918? A. I am not, sir.

Q. Have you withheld any books or papers or information from the Borough or the auditors? A. I haven't, sir.

Q. Can you give me some idea of what percentage, or proportion, of the moneys that were paid you during the year were paid by check and cash? A. I would say that somewheres between 80 and 85 per cent. of the total payments are by check.

Q. Were the larger payments made to you at any particular seasons of the year? A. Yes, sir.

Q. When? A. Around the 18th, 19th, 20th and 21st of December.

Q. Have you in your possession the bank books used by yourself and wife during the periods 1915, '16 and 17?

Mr. Hetfield: I object.

A. I have, sir.

Mr. Hetfield: Please do not answer when I object. I object; I cannot see the relevancy of any bank books or deposits made by either Mr. Langhans or any member of his family. Mr. Langhans might testify that he never had a bank account, or that he had five; he never had over a balance of five or six dollars in each account. I cannot see how that can pertain in any way to his guilt or innocence of this charge. We do not say that he took this money and deposited it in any one bank, or deposited it in any bank; the State claims he converted some money to his own use; what he did with it, and how he spent it, we do not know. And the mere fact that he can produce three or four pass books of banks showing some balance for certain periods, even if so, and I do not know whether it is so or not, I cannot see how it is relevant to this issue and how it will enlighten the jury as to his guilt or innocence. And I object on the ground it is absolutely irrelevant and immaterial.

The Court: As the case stands, I think I will sustain——

Mr. David: Will you hear me?

The Court: Yes, sir.

Mr. David: It seems to me as though this would be a most important and relevant

matter to the jury, because this man is charged with having stolen $36,000. Now, he either carried it around in his pocket or he put it somewheres, and we are prepared to show every dollar of deposits that he made, either he or his wife, during that time, and while it is not absolute proof that the man could not have had more money, it is certainly some evidence of what money he had during those periods.

Mr. Hetfield: If the Court will just bear with me a moment.

The Court: Yes.

Mr. Hetfield: Counsel well knows that the State is estopped from showing what Mr. Langhans' means have been or his mode of living, his income, for the past three years. We are estopped from it, because it is immaterial, unless we could show that he stole $36,000 and immediately spent $35,000 for some purpose; that would be material. But this $36,000 was not taken at one time, as alleged by the State; it was taken at divers times during the period of three years, and the mere fact that he hadn't deposited or made no large deposits in banks is not even, in my opinion, a slight indication of innocence; nor, if he had deposited a large amount, would it be an indication of guilt during that period.

Mr. David: The Prosecutor does not mean to argue that if he could show in any bank that this man deposited a large sum of money at any time, or during a stated period covered by the indictment, that would not be proper evidence to go before the jury? Of course, it would!

The Court: I think I must sustain the objection, Judge David; I do not see that it is material as the case stands.

Mr. David: I ask an exception.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Mr. David: I now ask the Prosecutor to produce a statement of the bank deposits of the defendant in the Second National Bank of Hoboken.

Mr. Hetfield: I do not know as I have such a statement.

Mr. David: Have you made an application to the Second National Bank of Hoboken for a statement of the deposits in that bank?

Mr. Hetfield: I did.

The Court: Well, I have just ruled that his personal deposits are not material.

Mr. David: I know, your Honor.

The Court: I think, to be consistent, I must sustain the record.

Mr. David: I am asking this question for a matter of record.

The Court: Yes.

Mr. David: I ask an exception.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. Does any relative of yours or your wife live in Hoboken? A. They do.

Q. Connected with the bank? A. Yes.

Q. Who are they? A. My wife's uncle, Rudolph, is President of the Second National Bank of Hoboken.

Mr. David: Take the witness.

Mr. Hetfield: It is now a quarter of twelve; may I ask for a recess?

The Court: The Court will take a recess until a quarter past one; that will give an hour and a half.

Adjourned until this afternoon at 1.15 P. M.

AFTERNOON SESSION.

1.15 P. M.

Cross-examination by Mr. Hetfield.

Q. Mr. Langhans, you say that there were two books—there are two books missing from the books that are here now in the court room? A. I do.

Q. And the title of those books were what? A. One is the Assessment Ledger and the other is the General Cash Book.

Q. And that assessment ledger, was it an old or new one? Was it one that had been used some years prior or one that had been used recently? A. They had all been used prior to my time.

Q. Was the one which was missing, did it have any entries in it made by you? A. There was.

Q. For what years? A. I believe in 1915.

Q. Will you turn to the first assessment ledger, please? A. (Witness turns to the book.) Do you mean the book No. 1?

Q. Is that the first one? A. It is marked Book No. 1.

Q. Why do you distinguish that Book No. 1 and Book No. 2; is that the first book used? A. No; they were all used at the same time; I don't know who marked these books Book No. 1 and Book No. 2; that is not my marking.

Q. Were they marked that way when you came into office? A. No, sir.

Q. What years do the assessments recorded in this Book No. 1 cover? A. This book has sewer assessments in under date of February, 1912, it has macadam roads and sidewalks of 1914; it has lateral sewers of 1914; it has improvements of 1914, and it has Grant Avenue road improvement of 1915; it has Westfield Avenue sidewalk of July, 1915; Seaton Avenue sidewalk, 1915; Locust and Walnut and Sheridan road improvement of 1915.

Q. Yes. And what years does the other assessment ledger cover? A. This ledger, which is marked Book No. 2, has sidewalk levied in 1902, 1903, 1904, 1908, 1909, 1907, 1906, 1904; sewers of 1905 and 1908. It has further improvements—road improvements of 1916, sewers of 1916, sidewalks of 1916, sidewalks of 1917, sewers of December, 1917.

Q. And would you enter those assessments or copy of the report of the Commissioners in any book that would first come to your hand or did you have special ledgers for special assessments? A. No, no special ledger for special assessments.

Q. Then you would enter those reports in any ledger you might see fit? A. Any one.

Q. It didn't make any difference? A. Didn't make any difference.

Q. And when you entered the report, as a rule you copied all of the names of persons who had been assessed for benefits, would you not? A. Exactly.

Q. Did you do that in the Walnut, Locust and Sheridan Avenue assessments? A. I did.

Q. Does it appear there? A. It does; in one of these ledgers.

Q. Does it appear in the ledger where you copied those assessments? In other words, did you enter some of those names in one ledger and some in the the other? A. I did.

Q. For what purpose? A. For the simple reason that these two books that are before me now were in Mr. Magowan's hands at the time that that report of the Assessment Commissioners was given to me; I made out my bills from the Assessment Commissioners' report. And as the payments came in very rapidly and very quickly, before these books came back to me, so as not to lose track of them, memorandas are bad to have around, I went ahead and entered the payments of the ones that paid right from the bills as they came back, into the other assessment ledger I had in my possession.

Q. That is the one that is missing? A. Sir, yes.

Q. Did you ever make a request for that ledger which is missing? A. Just, I don't quite get your question.

(Question repeated by the stenographer.)

A. Never had occasion to.

Q. Isn't it a fact that you inspected these books many times at my office in this court house? A. Twice to my recollection.

Q. Isn't it a fact that you were there at least ten or fifteen times, between four and five hours a day, going through these books? A. No, sir; not that many times, sir.

Q. It is not so? A. No, sir.

Q. You were never more than twice? A. I was there more than twice, but twice in your presence.

Q. Not in my presence, but were you inspecting those books in my office? A. Once.

Q. That is all? A. Sir?

Q. Was it not a fact you were told you could inspect those books and go over them at your leisure in my office so long as someone was present? A. Yes, I was told that.

Q. And after you were told that isn't it a fact you came up there for several days, at least ten days, and examined the books that I had possession of? A. I didn't, sir.

Q. Did you at any time report to me or any other person that there was a third assessment ledger which was missing? A. No, sir; not to my recollection.

Q. Why didn't you? A. Because I never had occasion to call for it; there was no such papers brought up like brought up in exhibit now.

Q. You knew by the auditors' report which was submitted to you that you were charged with having received payments of certain assessments that you had made no record of, did you not? A. Yes, sir.

Q. Then why did you have no occasion to look for that third assessment ledger? A. Because this report was turned over to me, or a copy of the auditors' report was turned over to me, I made several attempts to see those books; they were in the hands of Acting Collector Churchill then; they were not in your hands; they were in the hands of Acting Collector Churchill, and I was refused.

Q. Weren't you charged by me, from the audit read by me, in the presence of Mr. O'Connor and Mr. Kersting, Mr. Feirer, with receiving the payment of those assessments while the books were in my office? A. I didn't quite get all your question.

(Question repeated by the stenographer.)

A. I don't quite get the latter part of it.

Mr. Hetfield: Strike it out.

Q. Isn't it a fact that at a conference in my office, shortly after your arrest, I informed you that you were charged with having received the payment of those assessments and that they did not appear in your assessment ledgers? A. No such a statement ever made by you, sir.

Q. Was there anything ever said to you about the payment of these assessments which did not appear in the ledger, by me to you? A. You never mentioned assessments; you just simply mentioned accounts.

Q. Then you never at any time made a request to me or of anyone for this third assessment ledger, did you? A. I had no occasion to, sir.

Q. Did you ask Mr. Churchill if you could see the third assessment ledger? A. I asked Mr. Churchill several times to see the books to go over them.

Q. Did you ever ask for this special book? A. No, sir.

Q. Why not? A. I had no occasion to, sir.

Q. You knew you were charged with receiving the payment of those assessments which were not in your books? A. I know, but I had no chance, Mr. Hetfield, of ever checking back this stuff.

Q. Turn to the assessment of the Walnut, Locust and Sheridan Avenue, or Locust, you say? A. Locust, Walnut and Sheridan Avenue road improvement.

Q. Can you tell about how long after that report was turned over to you you copied it into your assessment ledger? A. It must have been some time in December.

Q. And tell us again how you account for those names that we have produced being missing from that list? A. These books were in the possession of Mr. Magowan, Borough Auditor, when he was making up his report as of October 31st; bills were made out direct from the Assessment Commissioners' report which was turned over to me by the Borough Clerk, because some assessment payments came in before I had those books back and I entered them in the other assessment book, which I did so as not to lose track of them.

Q. Why didn't you copy these names in your assessment ledger when you were taking the others down? A. Because they had been marked paid on the Commissioners' report.

Q. And because they had been marked paid you did not enter them in the regular assessment ledger? A. I didn't enter them in this because they were entered in the other book.

Q. Because they were in the other book? A. Yes, sir.

Q. Mr. Magowan wasn't using the other book at the time? A. No, sir; he was not.

Q. Now, Mr. Langhans, when you received a payment of taxes in what book would you enter that payment? A. If the Tax Receipt Book was in my possession I would enter it in the Tax Receipt Book.

Q. Would you also enter it in the Tax Duplicate? A. I would post it from the Tax Receipt Book into the Tax Duplicate.

Q. And if the Tax Cash Book was not in your possession where would you enter it at that time? A. I would then enter it into the General Cash Book.

Q. Was that termed the General Cash Book, or Summary Cash Book? A. General Cash Book.

Q. But only entered in the General Cash Book when the Tax Cash Book was not in your possession? A. Exactly so.

Q. When an assessment was paid to you where would you record or enter the payment of that? A. Into the Miscellaneous Cash Book.

Q. As well as the assessment ledger? A. I would then post it later on from the Miscellaneous Cash Book into the ledger.

Q. Yes. Do any of these payments, whose names are missing, appear in that Miscellaneous Cash Book? A. Well, I haven't exactly checked back, Mr. Hetfield, but I believe the evidence has proved it does not.

(Answer repeated by the stenographer.)

Q. Why do they not appear in that Miscellaneous Cash Book? A. Miscellaneous Cash Book evidently wasn't at hand at that time, and I entered it in the General Cash Book.

Q. How long was Mr. Magowan auditing these books of the Borough? A. Well, Mr. Magowan was the auditor for the year 1915 and 1916. He had the books in his possession off and on during those two years.

Q. Was he at work on the books for the year 1915, the entire year? A. He had it for several months; he had some of the books for several months.

Q. Was he working on the books of the year 1915 in October? A. He was, sir.

Q. November? A. I believe so.

Q. And December? A. The early part of December; yes, sir.

Q. And the only reason you can give for these payments not appearing in this Miscellaneous Cash Book was that Mr. Magowan must have had it in his possession at the time? A. Exactly so.

Q. But when the Miscellaneous Cash Book was in your possession you always used that and entered your receipts in that book? A. I did, sir.

Q. Will you turn to that Miscellaneous Cash Book, and show me the receipt or entry, the payment of the New York Telephone Company on December 19th, 1916? I should say your Tax Cash Book. A. What date, sir?

Q. December 19th, 1916? A. The amount, sir?

Q. $234.82? A. (Witness examines through the book.)

Q. On page fifty-four, Mr. Langhans. A. $234.82?

Q. Yes? A. On page fifty-two, sir?

Q. Page fifty-two. A. Yes, sir; New York and New Jersey Telephone Company, $234.82.

Q. That entry was made by you the time that the money was received? A. Exactly.

Q. Then why didn't you enter the other sum which was paid the same time, $668.80? A. That I couldn't explain to you right now, sir, why that wasn't entered right alongside of that; I couldn't tell you the circumstances relating to those instances.

Q. You received for that date a check for $903.62, from the New York Telephone Company, in payment of two items, one of franchise tax $234.82, one personal tax $668.80; why did you enter the smaller item and not the larger one? A. I couldn't tell you that right now. That is too long ago, for me to remember why I should split that up.

Q. You had that book in your possession when it was paid? A. Presumably.

Q. It was not being used by Magowan then, was it? A. I should not say so.

Q. Does that payment show in any of your books, of the personal tax to the New York Telephone Company on December 19th, 1916, for $668.80? A. Yes, sir.

Q. Where? A. In the General Cash Book, sir, it must be. Mr. Magowan checked those books and he would have called my attention to it.

Q. General Cash Book? A. Yes, sir.

Q. That is the one missing? A. Yes, sir.

Q. How do you account for it appearing in the General Account Book and not appearing there? A. Easy enough. My bills were sent out and on the bottom of those bills there was a little stub I tore off as I received the payment; I receipted the bills and sent the bills back and kept the stubs for my memorandum, afterwards. I couldn't enter it the day I received it because it was a heavy tax time, and I kept the stubs. Evidently the stubs, there were two stubs, must have been two bills, one for personal taxes and one for the franchise tax. Those two stubs evidently must have been separated, and when I didn't enter the one Mr. Magowan, in checking the book account, must have called my attention and I then entered it into the Cash Book.

Q. The only excuse you can give is it must be in the book that is missing? A. It has to be somewheres; otherwise it wouldn't balance out.

Q. When did you first think of that reason? A. When did I first think of it?

Q. Yes. A. Just when you asked me.

Q. Do you remember being asked that question by me in my office? A. I don't recollect any such question.

Q. Do you remember these same items being referred to you, and being asked for an explanation? A. I don't, sir.

Q. Do you remember stating at that time you could give no excuse for it and did not know how it happened? A. No, sir; I don't remember anything like that.

Q. Do you remember, Mr. Langhans, your attention being called to the missing sheets in the Collector's Tax Duplicate, referring to the public utility taxes, or assessments? Public Utilities? The Public Service and the Water Company, and other corporations, for personal taxes? A. I don't quite get that first part of that question.

Q. Do you remember your attention being called to the missing sheets by me in my office in the presence of Mr. Feirer and Mr. Kersting? A. I don't recollect anything of that kind, sir.

Q. Do you remember making the statement at that time that Mr. Brown generally handed you a slip of paper with the names of those corporations on and their assessment? A. I don't sir. I could never have made such a statement.

Q. You do not recall? A. No, sir.

Mr. David: He said more than that; he did not make any such statement.

Q. When you wrote for the request—when you wrote and requested an audit to be made of these books, in December, was that of your own volition or was such—or were you requested to make such a demand? A. Of my own volition.

Q. Isn't it a fact that Mr. Feirer told you either the latter part of—or requested of you either the latter part of November or the fore part of December that there had been many rumors come to him of the condition of your office, and your books, and that unless you had an audit made or demanded an audit of Council the next Council meeting, that he would, and that Mr. Shaw was there and also stated to you that this was his last term in office and he wanted things cleaned up before he went out, and unless you made such a request of Council next meeting, that they would pass a resolu-

tion of such request? A. And my answer to those gentlemen was this: that——

Q. No! Do you remember them making such a request of you? A. I do.

Q. Then they did demand of you that you request an audit at the next Council meeting or they would? A. They demanded——

Q. No! Did they? A. They asked me; yes.

Q. It was not made of your own volition, was it? A. It was.

Q. You always had the combination of the vault, didn't you, Mr. Langhans? A. I had up to a certain period.

Q. Was that ever changed? A. Not during my term of office.

Q. Well, was it changed any time during the month of January, 1918? A. Not the vault.

Q. No. And do you remember the meeting of January 4th, 1918, of the Finance Committee, in which they requested you to turn over the moneys and things in your possession at that time? A. I remember the meeting.

Q. Do you remember any such a request being made? A. I don't think the request was worded like that.

Q. How was the request worded? A. I had passed in a Treasurer's report up to and not including January 4th, and the request was I should turn over all such moneys that either came to me by person or by mail that day.

Q. And did you believe that any other moneys that you might have in your possession you could keep until such times as you saw fit to give them up? A. No, sir; no such intention.

Q. Did you not represent to the Mayor and Council and the Finance Committee at that time you had turned over everything in your possession? A. I turned over everything in my possession, sir.

Q. Did you not make a similar statement on January 26th? A. I made a statement that I had turned over everything.

Q. Yes, and you had forgotten that you had some five or six hundred dollars in cash in the vault at that time? A. That was in the hands of the auditors; they had the combination of the vault and everything.

Q. Did you make any mention to the Mayor and Council that that amount of money was contained in the vault? A. I don't recollect whether I did or not.

Q. Will you say that you did? A. That is going into details.

Q. Was it contained in the report which you filed with the Council? That sum contained in the report which you filed with the Council on January 4th? A. No; because it belonged to the Collector's Account.

Q. What is it? A. It belonged to the Collector's Account.

Q. Was there any note made of it at all on your report? A. Nothing but what was right in the package.

Mr. David: In the what?

A. In the package, as it lay in the vault.

Q. Does that say anything about what account it is? A. No, sir; this is the money that was in my house that day, that they asked me to turn over.

Q. That was the money which was turned over by you on January 4th? A. Yes; which was in my house.

Q. Is there anything in that statement which indicated there was a sum of money of five or six hundred dollars in the vault? A. No, sir; that statement does not show it.

Q. But it was in the vault at that time? A. It was, sir.

Q. Was Mr. Magowan there during the day time, auditing? A. Where?

Q. At your office? A. No.

Q. Always there nights as a rule, wasn't he? A. He did his auditing in his own home.

Q. Would he take all of the Borough books home with him and keep them there for an indefinite time? A. He would, sir.

Q. And leave you with what books to work with? A. Whatever books he didn't need.

Q. And during the months of November, October and December, he had your Miscellaneous Cash Books in his possession most of the time? A. He had the Tax Receipt Book, and the Miscellaneous Cash Book, and several of the ledgers in his possession.

Mr. Hetfield: That is all.

MRS. ELLA LANGHANS, produced as a witness, on behalf of the defendant, being duly sworn on her oath, according to law, saith:

Direct examination by Mr. David.

Q. Mrs. Langhans, you are the wife of the defendant? A. I am.

Q. Have you, at my request, produced all of the bank books that you had, showing all deposits that you made of money during the years 1915, '16 and '17? A. I did.

Q. Have you such bank books? A. I believe Mr. Langhans has them.

Q. Are these those books? (Hands witness two pass books.) A. They are.

New Jersey State Library

Q. From what source did you get the moneys that you deposited in the banks?

Mr. Hetfield: I object.

The Court: Same ruling as before. I sustain the objection.

Mr. David: I ask an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. Did you, during the years 1915, '16 and 17, receive various sums of money from your father?

Mr. Hetfield: I object.

A. I——

Mr. David: Wait a minute.

The Court: I sustain the objection.

Mr. David: I ask an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. Does your father live with you?

Mr. Hetfield: I object.

A. He does.

Mr. Hetfield: One moment! Please do not answer until the Court rules.

The Court: I do not see its materiality, Judge David; I sustain the objection.

Mr. David: I ask an exception. That is all.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

CHARLES H. DENMAN, produced as a witness, on behalf of the defendant, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. David.

Q. Mr. Denman, where do you live? A. Westfield, New Jersey.

Q. How long have you lived there? A. Thirty years.

Q. What is your business? A. Public accountant.

Q. How long have you been a public accountant? A. For sixteen last consecutive years; eight years previous to that I was auditor of the cordage industry, and four years previous to that I practiced public accounting.

Q. How long is that altogether? A. Well, I have been an accountant all my life; never done anything else. My life work.

Q. How many years? A. I am fifty-seven; and I went to work when I was sixteen.

Q. Have you made a specialty of any particular kind of accounting? A. My specialty has been embezzlement and defalcation work with two different auditing companies and for the last eight years I have specialized in municipal accounting.

Q. Will you name some of the municipalities for whom you have done accounting, and whose books you have audited? A. The City of Elizabeth, City of Rahway, City of Summit, City of Plainfield, the Town of Westfield, Borough of Mountainside, Borough of Garwood, Borough of Fairview, Borough of Roosevelt, all in New Jersey. And the Borough of Manessen in Pennsylvania; besides that I have had accounting work Bergen County, Union County, and Ohio County in West Virginia.

Mr. David: Do you want to examine the witness as to his qualifications?

Mr. Hetfield: No; I have no questions.

Q. Previous to May of 1918, did you know Mr. Langhans? A. No, sir.

Q. Had you ever met him? A. No, sir.

Q. You haven't any interest in this case? A. None whatever.

Q. Did you, at my request, examine, so far as you could, the reports of the auditor of the Borough of Roselle Park, those of Mr. Magowan for the years 1915, '16? A. I did.

Q. Did you, at my request, examine the reports —the report of Perley Morse & Company, with reference to the Collector's Accounts, filed some time in the month of May, 1918? A. I did.

Q. Tell me whether you found, or not, in your examination of the Magowan audits, whether the assets and liabilities were set up therein? A. They were.

Q. Will you tell me whether in your opinion it would have been possible to make such an audit without the use of the General Cash Book, which has been testified to as missing? A. I might amplify my statement, and I wish to be free to the Court.

The Court: Make a full statement, Mr. Denman.

A. Yes. And if I go too far I am willing to be corrected. It has been represented to me that the Master Cash Book, which means the General Cash Book, was an assembling book which contained the payments of cash, of the receipts of the Collector and Treasurer in two books; one termed the Tax Book, and the other termed the Assessment and

Miscellaneous Revenue Book; items that weren't contained in either of the two books were in this Master Cash Book, as well as the assembling of the totals in the other two books; that was the payments to the Collector part. This Master Cash Book also contained the full disbursements of both the Collector and the Treasurer.

Q. Let me interrupt you; the Collector and Treasurer are one and the same office, held by the same man, are they not? A. Under the law of the Borough formation of government, the Collector has a dual office; in fact he has three financial responsibilities; first is as Collector of Taxes; second as Custodian of School Funds, money belonging to the local school district; and third, as disbursing officer or Treasurer of the Borough.

Q. Now, go on. A. This Master Cash Book should be a complete history of all of the moneys paid in to the Collector, as well as a full history of all disbursements made by the Treasurer.

Q. Now, I ask you whether you can say from an examination of Magowan's audits whether or not he had this General or Master Cash Book in making up those audits? A. In my opinion he couldn't have framed a report unless he had the use of that Cash Book.

Q. I understood you to say that you examined the report of the Perley Morse audit filed with the Borough? A. I did.

Q. Is that a full or complete audit? A. It is not a complete audit.

Q. In what particulars is it not a complete audit? A. In that it treats the cash, as assembled by the auditors, appearing upon the cash books, coupled with items of cash which they claim were not paid upon the cash books, as lining against, or attempting to dovetail with the deposits in banks.

Mr. Hetfield: I object to this, "attempting to dovetail"; I think the witness should just confine himself to the facts shown.

The Court: I do not think he intends that as an insinuation.

A. No, I don't.

The Court: I will allow the statement.

Q. Go on. A. And that by reason of treating but one side of the cash, it tells but half the story.

Q. What do you mean when you state one side of the cash? A. Payments to the Collector represented as receipts of the Borough.

Q. What have they not treated? A. The disbursements of the cash, only as one lump sum at the final of the report. It is not a segregated and not, from my investigation, an analyzed account which represents detail.

Q. Does the report attempt to set up a trial balance? A. It does not.

Q. Could you set up a trial balance of the Borough of Roselle Park from the books in the possession of these auditors? A. I could.

Q. Could you from the books in the possession of these auditors and the checks and receipts that have been produced, set up the assets and liabilities of the Borough of Roselle Park? A. I could.

Q. Could you or anyone else say from the audit and that report and the supplemental report handed to the jury whether or not there is a shortage in the moneys of the Borough of Roselle Park?

Mr. Hetfield: I object; it is not a shortage of moneys of the Borough of Roselle Park; it is of the account of the Collector.

Mr. David: I will withdraw the question.

Q. Could you say, from the audit and report of the auditors, of May, 1918, and the subsequent audit or report, whether or not there is a shortage in the collections or accounts of the defendant? A. I am not familiar with the supplemental report.

Q. I show it to you. (Judge David hands witness a paper. A. (Witness examines paper.) The supplemental report appears to me to be in no material respects, as to the quality of the report, different than the original report that I examined. That has additions which, from the testimony in the court, I learn are added after a subsequent investigation; after the original audit report was filed. And this does not, in any way, affect my opinion of the original report.

Q. And what is your opinion? A. That it is an incomplete and not conclusive audit, report.

Q. And can you or could anyone find, from such a report, whether there is a shortage in the accounts of the defendant? A. Not based upon that report alone.

Q. Can you, as a matter of fact, from that report and from the evidence produced in the case say that there is a shortage in the funds of the Collector? A. It is not conclusive in my mind.

Q. Well, Mr. Denman, is it possible to say with any accuracy at all that there is any shortage, based on those reports? A. No, sir.

Q. From your examination of the report can you say whether or not the reports include items which appeared in the General Cash Book? A. That I am not competent to say unless I make some analysis.

Q. Well, what is your opinion? A. I am basing this now upon the evidence that I heard at this trial, that whatever entries are claimed to be in this non-produced General Cash Book must be a

part of the payments to the Collector, his receipts, as are evidenced by the volume of checks that have been produced. I may amplify that by saying that in my opinion the auditors' report is voluminous, not altogether burdened, but does contain allegations relating to cash which would be relieved, and would not have been in that report had that audit embraced the entries in their related postings in the General Books.

Q. I am not sure that I asked you this question, so I will ask you again. Could you, from the books produced in court, and the evidence produced in court show to the Borough of Roselle Park, the financial standing of the Collector's Accounts? A. I could.

Q. Do these reports show it? A. They don't.

Q. Would it not have been possible, by checking from the Collector's books the entries of cash and checks for any specific times, and adding to those, checks and receipts showing payments not in the Cash Book, comparing those totals with the deposits in the bank and see whether or not the money had gone in the bank or whether there was a shortage for those given periods? A. The daily cash receipts would have this disadvantage for that proof: the taxes came in at periods of the year very slowly; for instance, in midsummer the Collector might collect one item of taxes in a day, and might collect a dozen, but at that time of the year, well, in fact any time of the year except within ten days before the 20th of December, the legal date for taxes being paid, and two or three days afterward, the items paid would be comparatively small. The work of checking daily receipts or receipts for a weekly period, defining whether they went into the bank or not, wouldn't be much trouble, because the receipts would be small and the bank deposits

would be small at all periods excepting the busy time.

Q. Is there any doubt that a report such as filed by these auditors with the Borough could show the situation with reference to each six months' period? A. It should.

Q. Could a proper audit be made without setting out in full all of the bank accounts? A. No, sir.

Q. Whether they were transfers from one account to another or not? A. Every penny of money has to be treated from its source to its disposition.

Q. I want to make sure you give a direct answer to my question. I appreciate it is an answer, but I want a more direct answer.

(Question and answer repeated by the stenographer.)

A. It would be necessary to treat every transaction and set up under its heading what it represented.

Q. Then your answer is no? A proper audit could not be made without setting up the bank accounts, whether they were transfers or not? A. No, sir; I am probably amplifying in my other answer.

Q. All right. Could a proper audit of any municipality such as the Borough of Roselle Park be made, without knowing all the sources of income? A. No, sir.

Q. Could a proper audit be made without setting up all the sources of income? A. No, sir.

Q. Does this audit attempt to set those up? A. In my opinion, no.

Q. Is it possible to make a clear audit, a reliable audit, without setting out all of the Coupon and Interest Account for the period alleged in the indictment; all of the Shade Tree Account, and all

of the Overpaid Account? A. No, sir; every transaction must be included in complete.

Q. Would any of those accounts appear either as cash or disbursements in the General Cash Book described as the missing cash book? A. They would.

Q. Which of said accounts would appear as receipts and which as disbursements? A. That could be only determined by an inspection and examination of that particular book. What I mean by that is that it is, from the evidence in this case, that this summary or General Cash Book, while it contained the results of the other two books, the Tax Receipts Book and the Assessment and Miscellaneous Receipts, that it also included items that were entered while the other two books were in use; and the items in this General Cash Book might be taxes, might be assessments, might be liquor revenue, or dance permits or anything. The character of the items can only be determined by an examination and inspection.

Q. From your experience, are you familiar with the objects of a municipal budget? A. Thoroughly.

Q. What is the object of a municipal budget? A. To raise the amount of money required to maintain the government for one year.

Q. After the budget is made up what is done with reference to raising the money? A. Under the old law a municipality was bare of funds at the beginning of the year for the reason that taxes were not assessed until the 20th of May, the State legal valuation day, and that the taxes for that year weren't due and payable until the 20th of December; consequently every municipality in this State lived on credit from the 1st of January up to the time they commenced to receive their tax money which was near the 20th of December. To have available money, all municipalities anticipated the

receipt of taxes and borrowed on what was termed certificates of indebtedness; that is entirely in the anticipation of the taxes.

Mr. Hetfield: Your Honor, this is very interesting, but is it in any way pertaining to this audit or the case in question?

The Court: I hardly think so, but I am willing to allow reasonable latitude on the assumption Judge David will connect it in some way with the audit made, or the Collector's office.

Mr. David: I expect to.

Q. You have examined Magowan's audits for the year 1915 and '16? A. I have.

Q. Do they show that at the end of each calendar year there was an unexpended balance in the treasury? A. They do.

Q. In other words, they show that after the budget was made up and the moneys of the Borough collected, and the payments made by the Borough, there was still an unexpended balance? A. That is a fact; I would like to amplify that.

Q. Go ahead. A. That cash balance wouldn't represent, in its entirety, tax money; it would represent unexpended moneys from a bond issue, or from anticipation of borrowings; it would not define itself as being actual budget money.

Q. But the accounts of the Borough would show charged against the bond collections a charge of the bond issue, would it not? A. It would.

Q. I see. On an inspection of the audit for those two fiscal years, in your opinion, was there any shortage in the Borough in either one or both of those years? A. No indication of it.

Q. And if there were such a shortage would it have been easily discoverable? By an auditor? A.

By an auditor, yes. In hesitating to answer, I had in mind just how much attention the Chairman of the Finance Committee or anybody interested in the Council, in the finances, how much interested they had been, themselves, in knowing the conditions.

Q. Does not a set up of assets and liabilities usually show whether or not a shortage exists? A. It does.

Q. I think I did ask you whether the audit of the Perley Morse Company, to the Borough, sets up assets and liabilities? A. It does not.

Q. Does the Magowan audit set up assets and liabilities? A. It does.

Q. If the Treasurer or Collector had divested cash payments—taken cash payments, and the amounts of those payments are in the bank, deposited by check, wouldn't those cash payments show as due and uncollected in the Tax Duplicate and assessment ledgers? A. They should, against somebody.

Q. And if they did not, would the books balance? A. They wouldn't.

Mr. David: Cross-examine.

Cross-examination by Mr. Hetfield.

Q. Mr. Denman, if you were called in to audit an account of a Collector for a commercial concern, and the man who was sent out to make certain collections, and the Collector had stated to you, the Collector whose accounts you were to audit, that he had deposited in the bank all of his collections, and that everything that he had—and that everything that he had collected was entered on a certain book, would you have to go any further than to look over the collections as charged against

him on that book and to check up what he had put into the bank to see whether he was short or not? A. I don't quite understand that question, Prosecutor.

Q. Read it.

(Question repeated by the stenographer.)

A. I would only check the books of record.

Q. And you would simply, then, add or total the charges against him on his books, and check it against what he had deposited in the bank, wouldn't you? A. I would line the payments to him, as credited on his cash book, against his deposits in the bank; yes, sir.

Q. Yes. You would not investigate whether his employer was solvent or not, would you? To see whether his accounts were short? A. There is no connection between that inference and the matter of a municipality.

Q. Will you kindly answer my question, and then I will get to that later on? Would you investigate as to whether his employer was solvent or how much assets he had or what his liabilities were?

Mr. David: Now, your Honor, I object to the question on the ground that it has no bearing on this case. It is a question of an investigation with reference to a commercial house, and the witness properly says that it is not the same as a municipality, and I therefore object to the question.

The Court: Objection overruled; I will allow the question.

Mr. David: Exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

A. It would have nothing to do with it, in my opinion.

Q. You would simply find out what this man had deposited in the bank and what collections he had made for his employer as recorded in his own books or any other investigation you might make of collections he had not made? A. In this particular instance, yes.

Q. That is all you would do? A. In this particular instance, yes.

Q. Yes. Now, the Borough or any municipality spends no money except by warrant, isn't that so? A. Legally.

Q. Well, do you infer that the Borough of Roselle Park spent some illegally? A. Not at all, sir; hadn't that in my mind.

Q. Then we will assume that the Borough of Roselle Park spent everything legally; no moneys could have been disbursed or expended by the Borough unless it was done by warrant, isn't that so? A. That would be in conformity with the statutory requirements.

Q. Yes, and before they could disburse any money by warrant it would have to be put in the bank, wouldn't it? A. Yes, sir.

Q. So that all the moneys so far as the disbursements are concerned, are made from moneys which have previously been deposited in the bank by the Collector, isn't that so? A. That is correct.

Q. Then why is it necessary to ascertain how that money was expended by the Mayor and Council if it gets in the bank? A. For this reason: a municipality lives upon its budget, it can't go outside of that budget for its living purposes.

Q. What has that got to do with what the Collector deposited? A. Because he must meet the requirements of his budget for that year.

Q. He cannot meet any requirements or deposit any moneys that are not paid to him, can he? A. No, but he has the collectible, which is the difference.

Q. He cannot pay anything unless he has the money to pay it with, or he cannot deposit it unless it is paid to him? A. He must have the money first.

Q. Then what has the budget to do with the money that he puts in the bank? A. Because the budget represents the capital of the Borough for a given period.

Q. If you were told, Mr. Denman, that the Collector's books showed or charged him with having receiving $103,000 during a certain period, and his total bank deposits for that period amounted to 89,000, would you then say there was no evidence of a shortage? A. I would say this: that I would not place the responsibility for any shortage until I had a fine-tooth-combed both sides of the cash.

Q. Let it stand. Just listen to my question, please. If you were told, as an absolute fact, that the Collector's books showed receipts or charged him with having collected $103,000, and that he had only deposited in the bank 89,000, would you say there was a shortage of that amount?

Mr. David: Just a minute. Wait a minute, Mr. Denman. I object to the question as not founded on the evidence.

The Court: I will allow the question; I think it is fair cross-examination.

Mr. David: I ask an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

A. I would first set up——

Q. No! Not what you would set up. If you were told that, as a positive fact, not what you would set up, that his books charged him with having collected $103,000 during a certain period from different sources, and he had only deposited in the banks $89,000, would you say there was a shortage?

Mr. David: Same objection.
The Court: Same ruling.
Mr. David: I ask an exception.
Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

A. In the first place I would not take, as authority, anybody's statement to me.

Q. I know you would not.

Mr. David: He has a right to answer this question.

Mr. Hetfield: That is not responsive, if your Honor please. I have asked him if it was a positive fact that those books charged the Collector with having received so much money; if it was a positive fact there was only so much had been deposited in the bank, would he then say there was a shortage; because this witness has testified you have to go into the Borough into every account.

The Court: I think the witness should answer yes or no. I think he can later explain if he desires.

A. I am willing to explain.

The Court: No, I think counsel is entitled to a direct answer yes or no, if you can give it.

Mr. David: Same objection.

A. If the stenographer will reread the question.

Mr. David: Exception to your Honor's ruling.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Q. (Question repeated by the stenographer.) A. No, sir.

Q. What would you say, or where would you say the balance of $14,000 had gone to? A. This leads me to my own detailed explanation.

The Court: Well, answer the question; you can explain now.

A. I would not accept the totals in either case as the amounts paid to the Collector or amounts deposited in bank.

Q. The witness has not, as yet, answered my question. I ask you to accept those totals as a positive fact, irrespective of how they are arrived at.

Mr. David: I object to that.

Q. If he had collected it, and it was proved beyond any doubt he collected $100,000 or $103,000, and it was proved beyond any question of doubt that he had only deposited eighty-nine thousand, would you say there was a shortage?

Mr. David: Object to the question, as not founded on the evidence.

The Court: Objection overruled.

Mr. David: Exception.

The Court: Exception allowed.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

A. In my mind that wouldn't be conclusive; no, sir.

Q. Would it be evidential of a shortage? A. Well, evidence and conclusion are the same things, in my mind.

Q. There wouldn't be any evidence in your mind? A. No; conclusion is evidence.

Q. What? A. No; conclusion is evidence.

Q. I see. It would not be a conclusion or evidence, in your opinion, of a shortage? A. No, sir.

Q. The Collector is not permitted legally to expend any money in cash money, is he? A. Not legally.

Q. No. So that if he had collected $103,000 and only deposited eighty-nine thousand, and states that is all he has, he must have spent some money illegally, must he not? A. No, sir.

Q. How else could he dispose of it? A. I am not prepared to say under those conditions he had disposed of it.

Q. If he stated to you he had no money; that he disposed of all he had in his possession, what would you then say? A. I would want to know specifically both sides of his cash.

Q. I am asking your opinion as to a given state of facts; not how they were arrived at. You have stated, in your opinion, it would be no evidence of a shortage if a man—or if it was proved beyond any doubt he collected $103,000 and only deposited $89,000, and had no other money in his possession, you say that would be no evidence of a shortage? A. Not conclusive.

Q. Well, conclusive in your opinion and evidence are the same thing? A. Yes.

Q. So that you say then that he could not expend any money legally; then how could he have disposed of the difference between eighty-nine and

one hundred and three thousand dollars, without being short in his accounts? A. That is leading me away from my idea.

Q. I know; I want to lead you away a little ways. A. I would not say it was conclusive of a shortage.

Q. Mr. Denman, if that was all the money he had in his possession, and could not spend that fourteen thousand in a legal way, he must be short the fourteen thousand, must he not? A. No, sir.

Q. Well, how else could he account for it? How else could you account for it, taking that statement of facts to be true? A. I would not accept any statement as presented to me as facts, until I determined myself from a thorough analysis of both his receipts and money paid to him during his term, what he had done with the money that he collected.

Q. He could only do one thing with it, could he not, and that is deposit it in the bank? A. He might have done other things.

Q. Legally? A. He might have done it, although not legally; he might have done it through not having a full knowledge of the requirements.

Q. He might have spent this $14,000 by doling it out in cash, is that so, through inadvertence or mistake? A. I won't say that.

Q. What would you say? A. I might say that $14,000 might have gone to some other purposes which was a Borough purpose.

Q. How could it have been expended for a Borough purpose except through the bank by warrant? A. It depends on what account it went to.

Q. I am talking about all deposits, not any special account. A. His deposits are heterogeneous, and they apply to a number of different classifications of accounts.

Q. But they have to be—the money has to be deposited in the bank before it is disbursed by the Borough, hasn't it? A. Quite correct.

Q. Then that fourteen thousand could not be expended or disbursed by the Borough unless the Collector had deposited it there? A. I would not consider that fourteen thousand dollar balance until I knew absolutely what it was.

Q. I see. Now, if you were told about the other General Cash Book being used only when the other cash books were being audited or in the possession of the auditors, by recovering that, the records contained therein would only charge other things to the Collector, wouldn't they? A. Additional.

Q. Additional charges? A. Yes, sir.

Q. So of what benefit would it be to this defendant if that other cash book were discovered? A. It would furnish the missing link for the proof of his cash balance at the end of every month during this period; it would further furnish the evidence of how his money was disbursed.

Q. Yes. But is it material, as to how that money was disbursed by the Borough if the money received never reached the bank? A. It is material in this respect: the annual budgets were formulated from this book, and this book represented what was left of appropriations at the end of the year.

Q. How do you know what it contained? A. I have talked with the auditor——

Q. Is there any testimony before this Court and jury or not it contained those items? A. In my connection with the case I had to fortify myself with all the information I could get.

Q. Now, you are testifying from what Mr. Langhans told you? A. No, sir; from what Mr. Magowan told me.

Q. And Mr. Magowan told you about seeing a certain cash book in 1916? A. Told me he had used it.

Q. And you are testifying now about the cash book Mr. Magowan saw in 1916, on an audit made in 1918? This audit in question was made in 1918, was it not? A. I am assuming this General Cash Book was a continued book, and that it also covered the operations for the year 1917.

Q. What makes you assume that? A. Because it was a continued cash book.

Q. But if it was only used in the absence of the other cash books, was it not? A. No, sir.

Q. Have you heard the testimony of Mr. Langhans to that effect? A. Well, in one respect; this book, each month, had entered the aggregate, the totals of the columns of the receipts in the back of the cash book, and the assessment cash book; further than that it had those items that Mr. Langhans claims were entered while the other books were in the possession of the auditor of the Finance Committee.

Q. But that would only mean more charges against his account, would it not? A. You are correct.

Q. So far as the disbursements were concerned, none of those items could be disbursed by the Borough until after the money had been deposited in the bank, isn't that correct? A. Oh, yes; they could disburse money from the anticipation they had of those taxes.

Q. They would have to have the bank account first, wouldn't they? A. Yes, sir.

Q. The money would have to be put in the bank? A. Yes, sir.

Q. So the disbursements as entered on the General Cash Book would not be of any benefit to Mr.

Langhans, so far as this shortage is concerned, would it? A. I say so; yes, sir.

Q. In what way? A. As I have stated, and I will try not repeat, as an accountant doing service, where a man is accused or suspicioned, in justice to my own professional ability, in justice to the Borough, in justice to the man who is accused, I would not attempt to submit a finding until I had absolutely covered every avenue, for the reason that I might work on such a job for six months, and have in my mind up to the last two or three days of my work that things were wrong, and the findings of the last two or three days might clear and clarify the whole situation. Consequently, I wouldn't in justice to any interested party, aside from my own professional standing, make a report until I was absolutely sure, and risk my reputation upon it.

Q. You have not made me clear as to what the Borough's disbursements or the manner in which the Borough disburses its moneys has to do with the amounts deposited in the bank by Langhans? A. It has this bearing: if the Borough of Roselle Park raised $50,000 to maintain its government for one year, it has either to receive that money in full for taxes, or what is short borrow it from the bank, to maintain its maintenance for that year. If the Borough at the end of the year show that they have paid all their obligations of that budget, and they have a balance left went to the credit, the taxes have been taken care of, unless what money remains is due to the banks on borrowing in anticipation; in other words, if Mr. Langhans is charged with being short $5,000 in a yearly period or any amount of money, if the analysis of his cash disbursements shows that the entire budget, which represents his taxes, has been

taken care of and there is a balance left, he has taken no money.

Q. Supposing during that year the Borough had borrowed $50,000 in anticipation of taxes, could not all the debts of the Borough be paid and a balance on hand? A. Yes, sir.

Q. As far as the taxes are concerned? A. I amplified that in my last answer.

Q. And if Mr. Langhans had collected $100,000 and only deposited 89,000, all the debts might have been paid by the Borough, a balance on hand and he still be short $14,000? A. That is right, provided he had this extra money in his cost that hadn't been paid for the Borough.

Q. Yes. A. And that is why I would demand an analysis of the disbursements defining that; I would want to know that.

Q. You would also get an analysis of the deposits, would you not? A. Yes, sir.

Q. And if the Borough had borrowed 50,000 and Mr. Langhans had collected 100,000, the total deposits should show 150,000, should they not? A. That wouldn't be conclusive unless I had made this disbursement analysis for the reason——

Q. One moment. Supposing you had made that analysis, and supposing you found out all the collections made by Mr. Langhans amounted to $100,000, and supposing the Borough had borrowed $50,000, after you analyzed and had gone into all details, those were your final findings; that would show all the moneys received by the Borough for that year, wouldn't it? A. Yes, but I would have to prove that to my satisfaction in this manner—

Q. Suppose you had proved it to your satisfaction? Suppose you had proved to your satisfaction? A. I want to make my explanation clear; if the Borough hadn't paid back its full $50,000 for

the taxes borrowed for that year, that would mean they had uncollected taxes to the amount that they hadn't paid back.

Q. You see, you do not understand me, or I do not make myself plain. My question is supposing that upon your analysis, your investigation, you found that Mr. Langhans had collected during the year $100,000, taxes and assessments, and that the Borough had borrowed 50,000. The bank deposits should show for this year 150,000, should they not? A. Not necessarily.

Q. Well, how could they show more or less? A. There might be a difference in this respect, when the Borough borrowed that $50,000 they would not borrow it in one lump.

Q. Suppose they did? They could, couldn't they?

Mr. David: Why don't you let him finish his answer?

Mr. Hetfield: He said they would not. That is not responsive to what they could do.

Q. They could borrow in one lump, couldn't they? A. I don't think the Borough of Roselle Park is statutorily allowed to borrow as much as $50,000 at one time for tax purposes.

Q. Why do you say that? A. Because there is a limit on what any municipality can.

Q. Do you know what the assessed valuation is there? A. No, sir; I don't.

Q. Then you have no reason for making such a statement, have you? A. I am just figuring from the population of the Borough.

Q. That is a guess on your part? A. Well, I calculated that the population is 4500 or 5,000.

Q. Assuming they did have. We won't quibble over their rights; assuming they did have a right to borrow $50,000 at one time, and assuming Mr. Langhans, or the Collector's books, showed that he had collected $100,000, there should be deposits in the banks to show a deposit of 150,000, should there not? A. No, sir.

Q. What is that? A. No, sir.

Q. What should they show? A. Because the Cash Receipt Book of the Treasurer for the Borough of Roselle Park, on that $50,000 borrowing, would show that he received $50,000 on one side of his book, and on the other side it would show the discount.

Q. Wouldn't it show—then you are going to deduct a discount? A. Yes.

Q. Then would it show $100,000—$150,000 less the discount? A. Quite right.

Q. Now, we are so far agreed. Now, supposing it only showed—the deposits were only $135,000 for that year, would you say there was a shortage? A. No, sir; not under the conditions.

Q. Knowing, satisfying yourself that the books showed that there was $100,000 collected, and this $50,000 borrowed, less the discount, and the bank books, the records of the banks showed there was only $135,000 deposited, you say that would be no evidence of shortage? A. Prosecutor, I would have all my analysis before my eyes.

Q. No! Pardon me one moment!

Mr. David: Let him answer your question.

Mr. Hetfield: No! He is going rambling again.

Mr. David: No, he is not rambling again.

Q. You have made all your analysis? A. No——

Q. One moment! We are assuming you made all your analyses. You made all your examinations; been working for months on the books, and you find that the books show beyond any question of doubt that the Collector has collected $100,000, and that the Borough has borrowed $50,000 less the discount; the records of the bank show beyond any question that there was only $135,000 deposited during that period, would you say there was any shortage? A. I would have to base my finality on just what my analysis showed.

Q. You have made your analysis and your analysis showed just what we have showed. A. No, sir; I haven't. Only analysis I gave you was a matter of discount deducted from the $50,000; there are other factors to have to enter into it.

Q. You made all the analyses you thought necessary; gave them all the time you thought it required, and your final conclusion, or your records finally showed, beyond any doubt, that he collected $100,000, and the Borough had borrowed 50,000, less the discount; you were satisfied of that beyond any reasonable doubt, and there was only deposited in that period 135,000, would you say there was a shortage? A. If my analysis had proven to me such results——

Q. Well, it had; we are assuming that. A. I am making the answer, if my analysis had proven those results, I would say yes.

Mr. Hetfield: That is all.

Redirect examination by Mr. David.

Q. Does the Perley Morse audit show any analysis of the cash received and disbursed? A. It shows no analysis of the cash disbursed.

Q. Money borrowed in anticipation of taxes is treated just the same as any other income of the Borough, is it not? A. But set up specifically.

Q. In other words, where money is raised by the Borough, either in payment of taxes, anticipation of taxes, or bond issues, the collections of those amounts are properly set up against them in the Collector's books, are they not? A. Yes, sir.

Q. And whether the money was raised in anticipation of taxes or not it is just as simple at the end of the year to find whether there is a shortage or not? A. Yes, sir.

Q. It does not make any difference in making an audit whether the money was borrowed in anticipation of taxes? A. Or any other classification, it make no difference.

Recross-examination by Mr. Hetfield.

Q. The main thing to find out is how much the Collector has received, isn't it? A. And what he should have received.

Q. Is that necessary to find out whether the Collector is short or not? A. Absolutely.

Q. To find out what he should have received? A. Yes, sir.

Q. And suppose he received $100,000 and should have received $125,000? A. He was $25,000 short.

Q. If he never collected it? A. If he had collected it.

Q. If he never collected it? A. If he had collected it, yes; if it was a cash requirement of the Borough, and he had never had it spread on his books.

Q. If he hadn't collected the $25,000 he would not be short at all if he deposited the entire $100,000 in the bank. A. I am speaking now—this $25,-

000 was made up of items that should be on the books, that wasn't.

Q. Well, assuming that you were able to find out just what he had collected, I say that is one of the essential things or facts to ascertain just what moneys came into his hands? A. If I may be permitted——

Q. Just answer the question. Isn't that one of the important facts to find out: just exactly the amount of money came into the Collector's hands, just what he has received? A. That is essential.

Q. One of the most essential, isn't it? A. Yes, sir.

Q. Isn't the other essential part to find out whether he has turned over all that money to the Borough or whether he has not? A. It is.

Q. If he has collected 100,000 and only turned over $75,000, if he cannot account for the $25,000, you assume he is short the $25,000, don't you? A. You are correct, but I will tie with that my stereotyped expression.

Q. I have heard it so many times I know it by heart.

Mr. Hetfield: That is all.

Mr. David: That is all. Defense rests.

DEFENSE RESTS.

STATE'S REBUTTAL TESTIMONY.

VINCENT KERSTING recalled.

Direct examination by Mr. Hetfield.

Q. Mr. Kersting, were you present at my office, the Prosecutor's office in this court house, at any time in the latter part of May, when I, the Prosecutor, was talking to Mr. Langhans about his accounts? A. Yes, sir.

Q. Mr. Langhans denies that I called his attention to the fact that there were several—or that there were sheets missing in the back part of his Collector's Tax Duplicates, which sheets should have contained the assessments against the public utility corporations, and he denied that he answered: "Why, Mr. Brown, the Assessor, always gave me those on a slip of paper." Did he make such a statement? A. He made such a statement.

Q. Mr. Langhans has stated that he did not, in that same conference, say that there was a book missing called the Summary Tax Book. Do you recall his designating the missing book as such? A. I do.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. Did you make notes of what was said in May, 1918, at the Prosecutor's office? A. I didn't.

Q. Well, you made notes of everything that Langhans did or said around in January or February, 1918, didn't you? A. I made notes of meetings of the Finance Committee; yes, sir.

Q. And what was said and done with reference to the Langhans matter, didn't you? A. Only at the meetings of the Finance Committee.

Q. Well, how is it you did not make any notes of what transpired up at the Prosecutor's office? A. Had no occasion to make notes for that purpose.

Q. And you remember everything was said up there by everybody on that occasion? A. I don't say that I remember everything that was said by everybody, but I recollect distinct statements made at that time.

Q. When did you think of those, that you were going to testify about those? A. When did I think about when I was going to testify about those?

Q. Yes, with reference to this matter? A. Naturally being interested, and being chairman of the—

Q. No, when did you? A. I had had in mind regularly everything that was in accordance with this affair, especially in reference to Mr. Langhans' affair after his arrest, especially being the chairman of the Finance Committee, which I expected and thought it was my duty to do so.

Q. You did hear Mr. Langhans say in the Prosecutor's office there was a missing cash book, didn't you? A. I heard him speak of a Summary Cash Book.

Q. As missing? A. As missing.

Mr. David: That is all.

FRANK FEIRER recalled.

Direct examination by Mr. Hetfield.

Q. Do you recall a conversation had between you and Mr. Langhans in either the latter part of November or the first part of December, regarding an audit? A. I do.

Q. Was that conference either before or after Mr. Langhans sent a letter to the Mayor and Council requesting an audit? A. Before.

Q. Tell us what took place at that conference between you and Mr. Langhans, regarding the audit? A. Mr. Shaw and myself called Mr. Langhans to one side and we told Mr. Langhans that we wanted to be perfectly fair with him; we told him that he has no doubt heard the rumors that were going around the Borough regarding the affairs of his office; and we told him this would probably be our last term in council; before going out of council we wanted to go out with a clean slate, and we thought it would be advisable for him to appear before Council and ask for an audit of his books by a certified public accountant. We told him if he didn't do it at the next meeting of Council, we would offer a resolution in council asking for such audit to be made.

Q. That was before this letter was sent to the Mayor and Council by Mr. Langhans? A. Yes, sir.

Q. Do you remember a conference in my office, the Prosecutor's office, in the court house, when Mr. Langhans' attention was called to the missing sheets of his Tax Duplicate, which should have contained assessments against the public utility corporation, and his reply that Brown—when asked where those assessments were, that Brown generally gave him a slip of paper with those assessments on? A. I do remember that statement.

Mr. Hetfield: Cross-examine.

Cross-examination by Mr. David.

Q. Did he say that there wasn't a list in the Tax Duplicates? A. Mr. David, the way the thing came about——

Q. Did he say there wasn't a list in the Tax Duplicates? A. No, sir; he didn't say that. The Prosecutor——

Q. Just answer my question. Now, the rumors you were talking about were rumors during the political campaign that had just closed, were they not? A. No, no, sir; they were before.

Q. Was not Langhans just elected Collector? A. Yes, sir; shortly before that.

Q. And wasn't there some talk of having a municipal state audit made? A. Yes.

Q. And didn't Langhans think unless that was made he would ask for some outside auditor to come in and make it? A. Let me ask you, you mean did he say that to me?

Q. Yes. A. No, sir.

Q. Let me recall to your mind, were you in council when the letter of December 7th was read? A. I was.

Q. And do you remember that that letter said "Having been informed that a general audit of the Borough, which I understood would be made by the State Commissioners of Municipal Accounts, would not be made in the near future, I beg to ask that you will have such audit made by some outside auditing concern," don't you now recall that that talk originally was to get the State Commissioner on the Municipal Accounts? A. Not with Mr. Langhans direct; no, sir.

Q. No; wasn't there such a talk? A. In council.

Q. Prior to the writing of that letter? A. In council there was.

Q. Prior to the writing of that letter, wasn't there such a talk? A. Yes, in council.

Q. And nothing was done in council, was it? A. We couldn't.

Q. It wasn't done, was it? A. No.

Q. Until the letter of Langhans came, and then the outside auditors were retained? A. Yes.

Q. Is that right? A. True.

Mr. David: That is all.

WILLIAM SHAW, produced as a witness on behalf of the State, in rebuttal, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Mr. Shaw, where do you live? A. Roselle Park.

Q. Where do you reside? A. Roselle Park.

Q. How long have you lived there? A. Nearly thirty-two years.

Q. What is your business? A. Central Railroad conductor.

Q. Conductor on the Central Railroad? A. Central Railroad.

Q. How long have you been conductor on the Central Railroad? A. About twenty years.

Q. Were you, during the year 1917, a member of the Council of the Borough of Roselle Park? A. I was; yes, sir.

Q. And do you recall a conversation had between Mr. Feirer, yourself and Langhans, either the latter part of November, or the early part of December, 1917? A. I do; yes, sir.

Q. Regarding an audit? A. Regarding an audit.

Q. Tell us what was stated at that time, either by you or Mr. Feirer, to Mr. Langhans? A. Well, it was a Sunday afternoon, in the latter part of November, or about the 1st of December, and we

were down at Mr. Bender's in Roselle there, or in Loraine.

Q. Talk a little louder. A. We were attending a dinner down in Loraine, at John Bender's, and Mr. Feirer and I called Mr. Langhans aside and told him there was considerable talk in the Borough, and considerable criticism regarding his office, and we felt as Councilmen and expecting to retire in about a year, that we wouldn't be doing justice or doing our duty if we let this pass by without calling his attention to it, and we advised him to call for an audit. We told him we wanted to be fair with him and give him an opportunity of asking for the audit himself. And if he didn't do it, we expected to at the next meeting of Council; which would be on the 7th of December.

Mr. Hetfield: Yes. Cross-examine.

Cross-examination by Mr. David.

Q. Then he immediately wrote to Council and requested that the audit be made? A. On the 7th of December.

Q. And that letter was presented to Council and the outside auditors were retained? A. Beg pardon?

Q. And the outside auditors were retained? A. Yes, they were.

Q. And previous to that there was some talk about getting the State Commissioners of Municipal Audits to come up there, and make the audit, wasn't there? A. I have no recollection of that whatsoever.

Q. You have no recollection of that. This criticism of his office was during the political campaign that preceded that time, wasn't it? A. That time and later; this was made in December.

Q. And the election was in November? A. Early November.

Q. And the criticism and attack on his office was during the campaign that had wound up in November? A. Yes; after that; yes, sir.

Q. And during the campaign? A. And during the campaign; yes, sir.

JOHN A. GALATIAN, produced as a witness on behalf of the State, in rebuttal, being duly sworn on his oath, according to law, saith:

Direct examination by Mr. Hetfield.

Q. Chief Galatian, you are Chief of Detectives? A. I am.

Q. County detectives. And are connected with the Prosecutor's office? A. Yes, sir.

Q. Do you recall about the time that the defendant Langhans was placed under arrest? A. I do.

Q. Do you recall whether or not we had several books belonging to the Borough of Roselle Park in our office, in the Prosecutor's office, in this court house? A. I do.

Q. Do you recall consent being given by the Prosecutor to Mr. Langhans that he could investigate and look over those books at any time? A. I do.

Q. As long as he wanted to. Did he do it? A. He did.

Q. Always in your presence? A. Yes, sir.

Q. How many days, about how many days was Mr. Langhans in our office, in the Prosecutor's office, investigating or looking over those books? A.

Well, the period that covered his work was probably at least ten days. About ten days or possibly two weeks in all; he would come in the office some mornings at 10 o'clock, and go out before noon; and on some occasions he returned after lunch and worked for an hour or so. He seldom put in a full day there. But the period he was coming in and out of the office was about ten days or two weeks.

Q. And on the average about how long would he stay there on the visit? A. Well, as I say some days he worked on the books maybe a total of two or three hours; other days more.

Q. He had free access to all the books? A. He did.

Q. Anything he wanted to see? A. Yes, sir.

Q. So long as it was done in your presence? A. Yes, sir.

Mr. Hetfield: Cross-examine.

A. He worked on the books on my desk, opposite from where I sat.

Cross-examination by Mr. David.

Q. Did you make any record at all of the dates, chief? A. No, sir; I didn't.

Q. No record at all? A. No, sir; I made no record of the dates he worked there. He was free to come and go whenever he wanted to, provided I was there to be present at the time he worked on the books.

Mr. David: That is all.

ARTHUR CHURCHILL, recalled:

Direct examination by Mr. Hetfield.

Q. Mr. Churchill, Mr. Langhans has testified that he applied or requested the books, Collector's books from you for inspection several times at Roselle; is that the case? A. No, sir.

Q. How many times did he appear at the Collector's office in Roselle Park and request to inspect those books? A. He applied as to the first time he spoke to me about it, I told him that my instructions were that he was not to see those books unless he had an order from your office, and he applied to me once or twice and I asked him for his order; he said he didn't get one. I said, "Mr. Langhans, you know the orders; you cannot see them without." Later he called me up and said he wanted to see those books. Either saw me or called me up, I am not sure which, and he made an appointment with me on Wednesday or Thursday evening about the middle of October, and I made arrangements through this office, and Mr. O'Connor, and Chief Galatian, and the members of the Finance Committee were at the Borough Hall, and Mr. Langhans had access to all books he wanted. Mr. O'Connor took charge, and he told him, "You have a perfect right to have access to those books at any time you want them, on proper notice, when the proper instructions given by the Prosecutor is carried out." He asked for certain books, which I secured from the vault; then he wanted some others which I secured also; he examined those books and he made notes and he said he couldn't finish then. And he made an appointment for the following Monday evening; I said it wasn't necessary for the other gentlemen to be there, if I was there, it would be all right. But, anyway, about a quarter

of seven Mrs. Langhans called me up and said Mr. Langhans had gone out of town and wouldn't be there.

Q. That is the following Monday evening? A. The following Monday evening; that would be about October 21st, I think; I called up Mr. Galatian and told him that Mr. Langhans would not be there and he didn't come up, but Mr. Hahn was there and stayed there until I closed up the office.

Q. Was that the first time he made the request you told him he had to have the proper order? A. Yes, sir.

Q. And then the appointment was made when he could see and inspect the books? A. Yes, sir.

Q. Was he hurried or given his own time to make inspection when he wanted? A. Given his own time absolutely.

Q. And then he made a request to make inspection the following Monday? A. Yes, sir.

Q. And you were there that evening for the purpose of giving him an opportunity to make a proper inspection? A. Yes, sir.

Q. And he was not there? A. Yes, sir.

Q. Was there any other request to make an inspection since then? A. Once since.

Q. Once since. What was the nature of the request? A. Similar request. He said he wanted to inspect the books. I said, "Have you got an order from the Prosecutor's office?" and he said, "No, I haven't." I said, "That has been settled." I said, "You cannot see it without instructions from the Prosecutor's office, so don't say anything more about it."

Cross-examination by Mr. David.

Q. You wanted him to present an order from the Prosecutor's office every time he came there? A. Yes, sir.

Q. You did not understand that the Prosecutor had consented he could see them in your presence, that Mr. Langhans could come there without an order? Without such an order at any time? A. No, sir.

Mr. David: That is all.

Mr. Hetfield: You do not mean to say that? You do not mean to make that statement to the jury?

Mr. David: Yes.

Mr. Hetfield: I object to that statement.

Mr. David: I will withdraw that statement. Go back on the witness stand.

Q. In other words, you never allowed Langhans to see those books unless he had a written order from the Prosecutor? A. Or arrangements made; certainly.

Q. Unless he had a written order from the Prosecutor? And he never saw the books except in the presence of yourself, Chief Galatian, and Hahn, and the rest of them? A. No, sir.

Mr. David: That is all.

Redirect examination by Mr. Hetfield.

Q. Or a telephone from my office was the same as a written order, was it not? A. Yes, sir.

Mr. Hetfield: That is all.

Mr. David: All right.

Mr. Hetfield: State rests.

Mr. David: We rest.

(Case Closed.)

Mr. David sums up the case to the jury for the defendant.

Mr. Hetfield sums up the case to the jury for the State.

Mr. David: I consent it be marked and go in.

(P No. 114 for Identification now entered in evidence and marked Exhibit P No. 114.)

Court's Charge.

UNION COUNTY OYER AND TERMINER,

JANUARY TERM, 1919—QUARTER SESSIONS.

STATE VS. HARRY F. LANGHANS.	Indictments #39, 40, 41, #42, and 43, of the May Term, 1918, for Embezzlement.

Court's charge to the jury, by the HON. CARLTON B. PIERCE, Common Pleas Judge:

Gentlemen of the Jury:

It is the duty of the Court to explain to you the law of the case, and after that it becomes your duty to pass upon all the facts, including the ultimate fact as to the guilt or innocence of the defendant. You are the sole judges of the facts, which include the weight of testimony, the inference to be drawn from the testimony, and the ultimate question as to the guilt or innocence of the defendant, under the law, as given to you.

The defendant, in a criminal case, is presumed to be innocent; you start with that presumption,

and this presumption can be overcome only by evidence showing his guilt beyond a reasonable doubt. And the burden of proving the guilt of the defendant beyond a reasonable doubt is upon the State, and does not shift from the State throughout the course of the trial.

You may ask: "What is proof beyond a reasonable doubt?" "What is a reasonable doubt?" And it so happens that the Court has given a kind of definition of what constitutes a reasonable doubt, which I will read to you. "Reasonable doubt" is a term often used, probably pretty well understood, but not easily defined. It is not a mere possible doubt, because everything relating to human affairs, and depending on moral evidence is open to some possible or imaginary doubt. A reasonable doubt is that state of the case which, after the entire comparison and consideration of all the evidence, leaves the minds of the jurors in that condition that they cannot say they feel an abiding conviction, to a moral certainty, of the truth of the charge.

The burden of proof is on the prosecution; if upon such proof there be reasonable doubt remaining, the defendant is entitled to the benefit of it by an acquittal. The evidence must establish the truth of the fact to a reasonable and moral certainty; a certainty that convinces and directs the understanding, and satisfies the reason and judgment of those who are bound to act conscientiously upon it. This is taken to be proof beyond a reasonable doubt, because if the law should go further than this, and require absolute certainty, it would exclude circumstantial evidence altogether.

The defendant, in this case, has been charged, in five indictments, with the offense commonly known as embezzlement. These indictments cover six months each, commencing with the last six months of the year 1915; by stipulation of counsel, all five

indictments are to be considered together and to be passed upon by you in this trial.

Embezzlement, so far as it applies to the Collector of a municipality, is thus defined in the statute:

"Any county, township, village, borough, city, or ward collector, or constable having taxes to collect, or any receiver of taxes or collector of arrearages of taxes, who shall embezzle, unlawfully loan, or retain in his hands, any money received or collected by him, for the state, or any county, township, village, borough, city, or ward, or road district, shall be guilty of a high misdemeanor."

So the question for you to consider is whether the defendant has been guilty of an infringement of this statute which I have read.

Now, the case has been somewhat lengthy, and involves the consideration of many figures, and it is proper that I should call your attention to just a few points, as to the evidence, and the respective claims of the parties. Do not understand that by my referring to certain things I do not intend that you should give weight to everything, because it is your province to consider the entire evidence, and any review I may make of it is merely intended as an assistance to you, and not to influence you, or take from you, in any sense, the complete decision as to all the evidence.

The case has been remarkably fairly tried; I feel that I ought to compliment counsel on both sides, and compliment you gentlemen upon the fact that counsel upon both sides have been so fair, so willing that the facts, as they understand them to exist, shall come before you. It has been an exceptional trial in that respect and I feel that I may properly publicly compliment counsel in that respect.

One of the elements here that is of assistance is the sheet that was given you yesterday, which represents the claim of the prosecution. That sheet was submitted to you, not as final or completely accurate, but subject to correction or change should the defendant's counsel discover anything omitted or incorrect, and in the absence of any correction, it is with you to say whether the facts purporting to appear in that statement are the true facts as claimed by the prosecution. Now, the prosecution presented this summary sheet prefacing it as not a collection of verbal testimony, but rather as a summary statement of the various documents which are in evidence and which you can examine and for yourself verify the accuracy of this summary sheet. Briefly, the position of the prosecution or State is that they have proved, and the facts are set forth in this summary statement, to this effect: that a certain amount appears in the books of the Collector as paid, and that that is an admission by him of such amounts and totals; to that they add certain other receipts as to which evidence has been given by either receipts or checks; these other matters not appearing in the regular books produced here of the Tax Collector. And they add together all these receipts of moneys, from whatever source, which they say are proved by the books or documents, and thereby find a total, which they say and claim is the total of moneys received during these periods by the defendant. Then they say that, according to the stipulation in evidence in the case, or rather read into the case at the beginning, these facts are conceded: The fifth clause of the stipulations says, "That the defendant's duties as Collector were to receive moneys from taxes, assessments, loans, and other sources, due to the Borough of Roselle Park, and deposit said moneys, when

received, in the designated depositories of the Borough of Roselle Park.

"Sixth: that the designated legal depositories of the Borough of Roselle Park were the First National Bank of Roselle, and the National State Bank of Elizabeth." And, finally, the ninth subdivision: "No deposits were made by the defendant of Borough moneys except in the legal depositories mentioned in the sixth paragraph."

And the position of the prosecution is that this is a concession that all the moneys collected by the defendant should be deposited in these two banks, and were so deposited; so putting the stipulation together with the proof as to moneys received, they subtract or compare the total deposits, which are proved and admitted, with the total amount claimed to have been shown collected, and between them is a discrepancy which the State says represents the shortage on the part of the defendant.

Now, the claim of the State, and the weight to be given it, and to this method of reaching the result, is attacked by the defense, in particular, as you will recall, by the witness, Mr. Denman, who is an accountant of long standing, and you will recall his explanation of his dissatisfaction with the theory of proof presented by the State, and his assertion, and belief, and opinion, that that is no satisfactory proof, and that he would wish, in addition, certain other facts. Now, it is for you to consider the statements of Mr. Denman, and his explanations, and the theory presented by the prosecution, and decide whether the statement and presentment by the State is a fair and controlling kind of evidence on which you are justified in making your verdict; it is for you to decide, as sensible men, whether and which of the positions taken, with reference to the proof offered, is the fair and proper position.

Now, the defendant, Langhans, goes upon the stand, and after denying, in general, the retaining or converting of any moneys, states that there are certain books missing from the audit, or statement made by the prosecution, and not in court, and that certain entries were therein made which, if proved, would establish a certain result. It is for you to say whether the evidence of what this missing book contained—if it existed; the whole question is up to you, both as to the existence and what it contained—it is for you to say whether the production of that book, assuming it to contain tax receipts and disbursements made by the Collector, whether those facts, if they appear, would in any way change the result shown by the statement submitted by the prosecution.

It is plain that if the missing book contained entries of the checks and payments that have been proved, which were not in the other books, it is plain that that would relieve the defendant from the charge of not having kept complete books, but it is for you to say whether if these payments, not in the regular books, appeared there, whether they would in any way affect the totals of the amount received, because the total now contains these payments that are not in the regular books, and their appearance in this missing book would not, as it seems to me, change the fact of the total; the missing book, of course, might contain, as counsel stated, other entries of receipts which, if they did exist, might further add to a claim on the part of the State of shortage.

Now, let me make clear, again, that the relative positions of the State and the defendant, with reference to the theories offered, and the proofs here offered, and the inferences to be drawn from them, are wholly up to you to pass upon and determine

in your decision as to the guilt or innocence of the defendant.

There is another thing that I ought to explain to you, or say to you, and that is that in the consideration of the evidence you are entitled to use your judgment in passing upon the question whether a witness' interest in the case has in any way affected his testimony, because it is human and natural that one that is interested may, either consciously or unconsciously, color his testimony, and this statement applies, of course, to the witnesses upon both sides. And it applies in particular, of course, to the defendant because he of all the witnesses is the one most interested in the result of your deliberations.

Now, there is one other thing, gentlemen: you and I and the Prosecutor, and the Grand Jury that presented these indictments, should treat this proceeding not as a personal proceeding against the defendant, but treat it as it is, that we are all merely agents and parts of a machinery provided by society to investigate offenses against society. It is your duty and my duty, as it is of the Prosecutor, and as it was of the Grand Jury, to approach the matter in an absolutely disinterested spirit; we are not here to find anybody guilty or not guilty by reason of his personality or his associations or anything of the sort; we are here as the representatives of organized society, constituting the machinery of society provided to investigate offenses against itself. We are here simply in this representative capacity to examine carefully and disinterestedly the facts, and then give our judgment on our oath and honor as to where the truth lies; and fearlessly for or against the particular defendant as the facts lead you to decide.

You may take this case, and if you find that the defendant, under the law as stated, has been guilty

of the offense charged, and the proof satisfies you beyond a reasonable doubt that he is guilty, it is your duty so to say. But, in giving your verdict, there being five indictments, you are called upon to pass upon each: that is, you should take each one, and in your verdict say whether as to that indictment, or if, during that period the defendant has been guilty of the offense charged. So that you do not render simply a general verdict, but a verdict as to each of the five indictments.

The defendant has made certain requests to charge; it is fair to say that the Prosecutor calls my attention to this fact: that the law only permits one indictment to cover a period of six months. These various indictments, for instance, charge the embezzlement as of the last day of the six months' period; and they are permitted to give proof only of the six months' prior; and, inasmuch as their position is that this offense had been going on through a period of two and a half years, they necessarily presented five indictments covering the entire period. That is the reason for five indictments, and it is your duty to pass upon each.

I have been asked to call your attention to the last section of the stipulation:

"Tenth: It is further agreed that the transcripts made up by the First National Bank of Roselle, and National State Bank of Elizabeth, copies of which have been submitted to the defendant, are full and complete records of such bank of all deposits made on behalf of the Borough of Roselle Park by the defendant, in both of said depositories from January 1st, 1915, to May 21st, 1918. The stipulation in this paragraph shall not prevent this defendant from making proof of any other or further deposits made by him in either of said banks."

The object of that stipulation, of course, was to obviate a great mass of detailed proof. But for

that there would necessarily have been required the proof of each deposit made during the entire period; the stipulation is to obviate that, and it also permits the defendant to make proof of any other or further deposit if he so desires.

The defendant has asked me to charge certain propositions to you, and I will pass upon them:

"First, the defendant cannot be convicted on the mere audit and report of the auditors, but the jury must find the defendant guilty on all of the evidence beyond a reasonable doubt."

I so charge; the audit, and statement presented of its results, is merely an element in the case, but is not the complete case, and you are to consider not only the audit itself but all the evidence, oral and written, in reaching your final conclusion as to the guilt or innocence of the defendant.

Two: "The indictments are no evidence of defendant's guilt." Of course, that is so. The indictments are merely a presentment of the case necessary before a defendant can be tried, and the fact of the indictment in itself is no evidence at all; you are to consider not the indictment but the evidence upon this trial.

Three: "The audit and reports of the auditors are evidence only as they purport to show what they found in the books."

I think counsel, perhaps, did not state that exactly as he meant it; they are evidence of not only what was found in the books, but in the various documentary evidence in addition to the books. But the audits are not any original evidence; the value in that lies simply that it is a tabulation of the documentary evidence, and has no other force or effect.

Four: "In passing on the correctness of the audit and report, the jury must consider the evidence of the missing books."

I think, again, counsel was not happy in expressing that. Of course, they cannot consider the evidence of the missing books, because the books are not here, but they can consider the fact that it is claimed one or two books are missing, and you are entitled to take that evidence into consideration in reaching your final conclusion as to whether the proof is complete and satisfactory.

The next, it should be five, but it is marked six.

"In addition to the defendant's interest in the case the jury should consider his demeanor on the stand."

Of course, that is true. I charged before covering that, that you should take into account the appearance of the witness, or witnesses, including the defendant, and as something that might be helpful to you in deciding who is telling the facts as they are, accurately.

"The defendant is presumed to be innocent." That is true, and that I have fully charged, giving you the regular definition of what is a reasonable doubt.

"The jury must find him guilty only after considering all the evidence and beyond a reasonable doubt."

I have so charged, and again charge it. You are to take into account all the evidence submitted, and pass upon the result after consideration of all that evidence. And it should be of such a character as to convince you beyond a reasonable doubt that the defendant is guilty in order to justify a verdict of guilty.

The Prosecutor calls my attention to this fact, which is true: you will find that each of these indictments alleges the embezzlement of a specific sum; if you find there has been an embezzlement of any sum, no matter what, for less or greater than the amount charged, it is your duty to say "guilty"

under that indictment, because the amount alleged in the indictment is not material; if there is an embezzlement of any sum it is your duty to find him guilty as to that indictment.

I am requested by counsel for the defendant to call your attention to this point; to which I have no objection; counsel states that in my charge to you I said that the statement, summary statement, purports to show all the deposits, and counsel's contention is that Mr. Hahn himself did not include, I think, one coupon and income account, or something; Shade Tree Account, and an Overpaid Account. You will remember some discussion as to just what was said with reference to the Interest and Coupon Account of six months.

Mr. Hetfield: I think counsel is mistaken about that; I think we can show by an exhibit that was all included.

Mr. David: Shade Tree and Overpaid Accounts?

Mr. Hetfield: There is a statement here; that is not so, because there is Mr. Hahn's own statement.

(A discussion between the Court and both counsel then took place at the Judge's bench, but as it was inaudible to the stenographer or the jury, it was not reported.)

The Court: Well, gentlemen, I call your attention to the matter; I am not clear that the statement does not include all the deposits, including the Interest and Income deposit, but you will remember the testimony as well as counsel or myself, and you will consider and decide that matter if you regard it as material.

Mr. Hetfield: Will your Honor call attention of the jury to Exhibit No. 103, which includes what Mr. Hahn set forth in his account?

The Court: These exhibits will go to the jury; I have no objection to calling your attention to this

Exhibit P No. 103, which is one of the statements presented by Mr. Hahn, and which includes in its total the Coupon Account deposit.

Now, gentlemen, you may retire, or we will retire and leave you in possession of the books and papers, rather than place you in a small room. We will retire and give you entire control of the situation.

Mr. David: Of course, I cannot remember the exact language; I will try to recall to your Honor portions of the charge I have reference to. Somewhat early in the charge with reference to the summary sheet, your Honor used some language with reference to taking as a fact proof of the summary sheet, unless contradicted. I do not remember the exact language.

The Court: I recall, the substance of it was it was offered subject to correction, and in the absence of correction——

Mr. David: Yes. Exception to that.

The Court: Whatever was said.

Mr. David: You said the jury may verify the accuracy of this summary sheet, or something to that effect; I ask an exception to that.

The Court: Yes.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Mr. David: With reference to the auditors' accounts adding the amounts shown in the Collector's books, and the outside receipts of checks and cash; just what followed I don't know.

The Court: That represented a total and method through the comparison with the defendant's statement of deposits.

Mr. David: Yes. And that the statement showed the money—summary statement showed the moneys that were deposited. I do not know just how far you afterwards covered that.

The Court: Whatever was said on that subject.

Mr. David: I take an exception to those.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Mr. David: You said something about "it was for the jury to decide whether the statement presented by the State is the fair one on which to decide your verdict." I do not recall just the language, but whether the theory of the State is the fair one, or something to that effect.

The Court: Well, whatever was said on that subject.

Mr. David: And then your Honor said the jury will decide which of the positions taken is the fair or proper one. And then the reference of your Honor as to the missing book: your Honor said it is plain that the missing book contained checks or payments.

The Court: If it showed receipts and covered the items proved that were not in the other books, I said that would relieve him of the charge of not having kept the complete books, but it would not, as I saw it, change the total.

Mr. David: Change the total.

The Court: Yes, with reference to changing the total.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Mr. David: Then the reference of your Honor that the Grand Jury and jury, and the machinery to investigate, and so forth. I don't recall the language. It was something I had not heard before, and I am going to take an exception.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

Mr. David: The portion of the charge, "You should take each indictment as to the period covered." I take an exception to that, going on the theory that the only proof is for the entire period $36,000 was taken, and that is all the proof.

The Court: No, it is divided up in periods; the summary sheet.

Mr. David: The summary statement does, but I say the proof does not, and I take a general exception to the charge.

Exception allowed, sealed accordingly.

C. B. PIERCE,
Judge.

DEFENDANT'S REQUESTS TO CHARGE.

(1)

"The defendant cannot be convicted on the mere audit and report of the auditors, but the jury must find the defendant guilty on all of the evidence beyond a reasonable doubt."

(2)

"The indictments are no evidence of defendant's guilt."

(3)

"The audit and reports of the auditors are evidence only as they purport to show what they found in the books."

(4)

"In passing on the correctness of the audit and report the jury must consider the evidence of the missing books."

(6)

"In addition to the defendant's interest in the case the jury should consider his demeanor on the stand."

(7)

"Defendant is presumed to be innocent."

(8)

"Jury must find him guilty only after considering all the evidence and beyond a reasonable doubt."

* * * * * *

Assessment Map for the Paving and Curbing of Chestnut Place between Westfield Ave. and Clay Ave. W. Roselle Park, N.J. Scale 50'=1"

M.A. Lusta
Borough Engineer

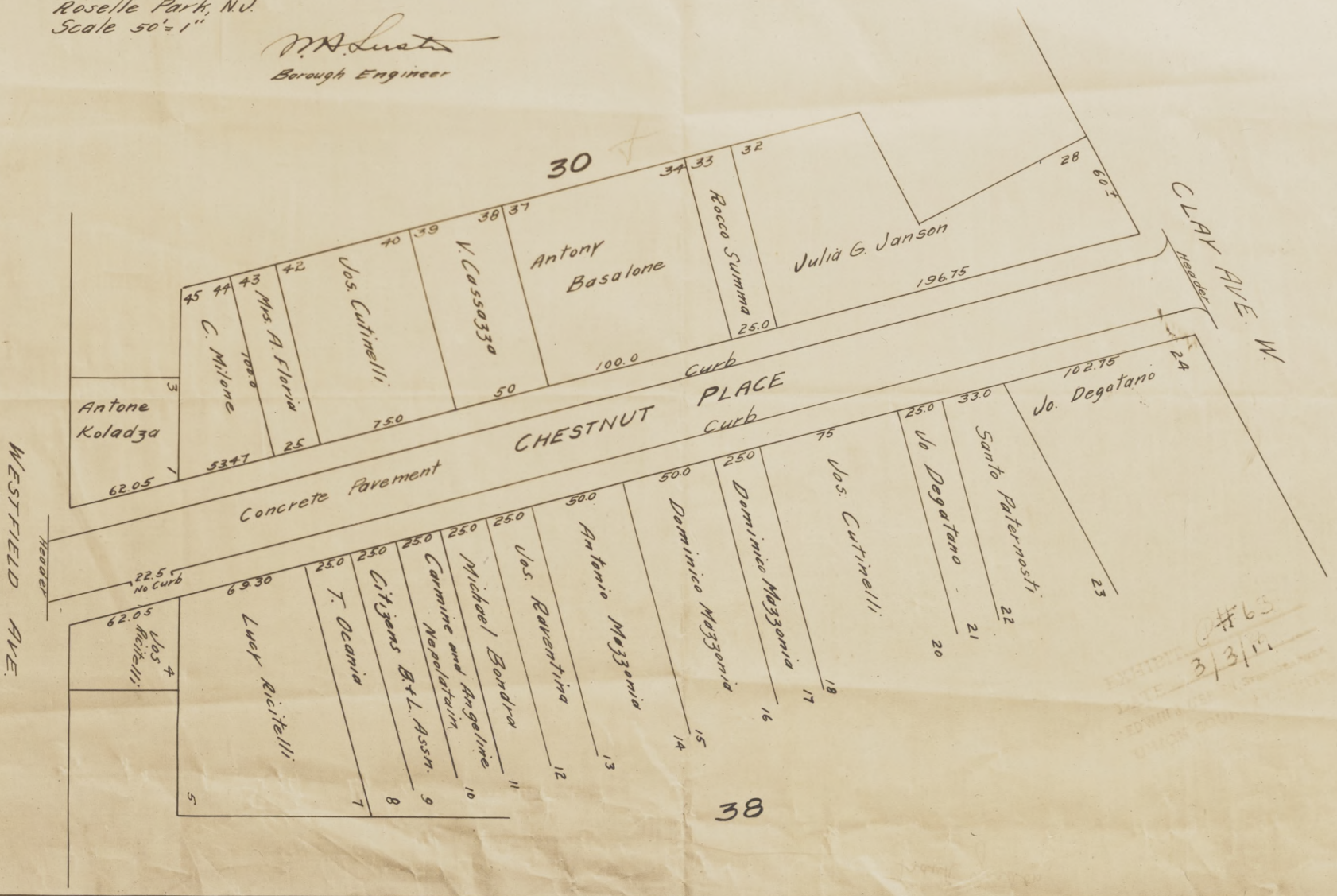

Exhibit P-63.

Diagram.

New Jersey State Library

Exhibit P-102.

PERLEY MORSE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Sixty-one Broadway

New York

Telephone 1083-1084 Rector

Cable Address "Standit"

May 15, 1918.

CASE #851.

The Honorable Mayor and Council,
Borough of Roselle Park, N. J.

Gentlemen:

In accordance with instructions received by letter from Hon. Arthur M. Crane, Mayor, under date of December 17, 1917, which instructions were supplemented by verbal ones at a meeting of the Mayor and Finance Committee, March 7, 1918, we have made an examination of the books and records kept by Harry F. Langhans, Esq., Tax Collector of the Borough of Roselle Park, for the period January 1, 1915, when he first took office, to March 2, 1918 and have prepared and submit herewith in relation thereto four Exhibits, eleven Schedules and two subsidiary Schedules, as follows:

Exhibits.

	Folio
EXHIBIT "A"—COMPARISON OF RECEIPTS WITH DEPOSITS FOR THE PERIOD JANUARY 1, 1915 to MARCH 2, 1918.....	5
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EXHIBIT "D"—RECONCILIATION OF CHECK BOOK BALANCES as of MARCH 2, 1918 WITH THOSE SHOWN BY BANK STATEMENTS	40

We undertook first to audit the year 1917. The result of a preliminary cash proof for this period was communicated to the Mayor by us in a letter dated January 30, 1918. This letter states that upon the basis of the figures in the Cash Books there was an apparent shortage, which however had been made up by the production by Mr. Langhans of certain cash and checks which he alleged had been in the vault since December 31, 1917; it further states that we had not at that time verified through independent sources the Cash Book figures.

We then took up the work of verifying the Cash Book figures. The recorded receipts from local sources, such as Fines, Permits, Dog Licenses, etc. were found to be in order. A certificate was obtained by us from the State Board of Assessors specifying the amount of Franchise Taxes assessed in favor of the Borough and we communicated with the various Corporations shown by this in order to learn the dates on which payment was made by them. In connection with the checking of these payments to the Cash Book we discovered that two of the items had been entered as receipts subsequent to the time, January 29, 1918, when we had footed the Cash Book and used the footing thereof in conjunction with the preliminary cash proof mentioned in our letter.

The two items referred to are as follows:

Page 72 "P. S. Rail Co..... $1,495.61"
" 73 "P. S. Elect. Co..... $ 843.26"

Had they appeared in the Cash Book when we footed it, the figures used as receipts when we made the proof would have been increased by $2,338.87 and instead of being "Over" $123.38 after he produced the funds which he claims were in the vault, the Collector would have been short $2,215.49.

Proceeding with our verification we discovered that certain items which were entered in 1918 had been deposited in the First National Bank of Roselle in 1917 and had therefore been included in the amount of cash in bank which we had credited the Collector with having December 31, 1917. We also learned of several payments which did not appear at all in the Cash Books. Circumstances such as these in connection with the fact that no formal closing of the books had been made at either the beginning or the end of the year from which it was possible to tell what amount of money, if any, was in the hands of the Collector undeposited at those times, convinced us that it was necessary to extend the cash examination up to some date at which the books were ruled off and a statement obtained from Mr. Langhans to the effect that all receipts up to that date had been entered and that all of the funds of the Borough were either in bank or presented for us to count. This was brought to the attention of the Mayor and Finance Committee and arrangements were made for Mr. Langhans to give us the desired information at noon on March 2, 1918. At the same time we were instructed to check the cash for the years 1915 and 1916.

EXHIBIT "A"—COMPARISON OF RECEIPTS WITH DEPOSITS FOR THE PERIOD JANUARY 1, 1915, TO MARCH 2, 1918. The Receipts on this Exhibit consist of the total footings of the two series of Cash Books—"Taxes" and "Miscellaneous." These footings were either made by us or verified by us. In addition to the above total footings we have scheduled in detail and included as Receipts certain items which do not appear in the Cash Books, but which are posted as collections, in what we believe to be the handwriting of Harry F. Langhans, Esq., in the

Tax Duplicates or Assessment Ledgers. Also, various amounts of personal property taxes paid by corporations, receipts from tax sales, proceeds of bond issues, proceeds of loans, etc. which appear in neither the Cash Books nor the Ledgers—except a part of the tax sales receipts—the receipt of which we have verified through independent sources.

The apparent total Receipts for the period aggregate $552,452.85. Against this amount we credit the total Deposits in banks, as taken direct from the banks' records, equaling $531,662.58, leaving unaccounted for $20,790.27.

Schedule #1—Items marked Paid in Tax Duplicates which do not appear in Cash Books and Schedule #2—Items marked Paid in Assessment Ledgers which do not appear in Cash Books, are self explanatory. We have not communicated with any of the persons whose names appear on these Schedules, hence we cannot certify that the payments in question were received; we do certify, however, that the entries recording such payments are in the Tax Duplicates and Assessment Ledgers and not in the Cash Books.

The fact that they are not in the Cash Books was ascertained by checking and rechecking the Cash Books to the Duplicates and Assessment Ledgers. Inasmuch as the failure on our part to check an item in the Duplicates or Ledgers against a Cash Book entry, if there was such an entry, would result in charging the item twice as a Receipt on Exhibit "A," we submit in this report EXHIBIT "B"—ITEMS IN TAXES CASH BOOK WHICH COULD NOT BE CHECKED INTO TAX DUPLICATES. This shows every item in the Taxes Cash Books which was not checked in the Duplicates. Only the figures in the last column

can possibly be duplicates of ones which appear on Schedule #1, and as we have reduced the charge on account of receipts from Tax Sales, per Schedule #4, by the item of $1,066.53 (plus interest, $111.98) there remains only $86.29 available to reduce Schedule #1 in the event that it can be shown that, due to differences in names and amounts, we have included these items in the Cash Book total and again in Schedule #1.

EXHIBIT "C"—RECONCILIATION OF TOTAL OF ASSESSMENTS AND INTEREST THEREON COLLECTED PER MISCELLANEOUS RECEIPT BOOKS FOR THE YEARS 1915, 1916 AND 1917 WITH THE TOTAL PAYMENTS RECORDED IN THE ASSESSMENT LEDGERS DURING THE SAME PERIOD—and its supporting Schedules are submitted to show the method used in setting up Schedule #2. The unchecked assessment items here are only two—W. Megargy, $6.96 and H. Fish, $39.50.

Schedule #3—Personal Property Taxes Paid by Corporations, not charged in Tax Duplicates and not entered in Cash Books. This needs no comment as we have noted alongside of each item what evidence we have seen concerning the payment. None of these appear in the Cash Books.

Schedule #4—Receipts from Tax Sales. The purchases by The Harrington Co. were verified by examination of their records. We endeavored to verify also the purchases by Karl Schaffer, Esq., but were able to do so only with regard to the September 27, 1917 sale. Mr. Schaffer showed us his Check Book record of a payment of $426.10 which he claims he made at this sale. He informed us that his Check Book showing the amount paid at the first sale was destroyed and that he paid in cash for what he bought at the second sale and had no record of the amount.

The only Cash Book record of tax sales is an entry under date of September 15, 1917, or thereabouts on Page 35 of the Taxes Cash Book. This reads "Tax Sale List, $1,178.51." There are no postings of amounts in the Tax Duplicates referring to Tax Sales, but a considerable number of items are marked "Sold for Taxes." These bear dates January 13, 1916 and January 27, 1917. No notations of this kind appear in the Duplicates for the September 26, 1917 sale.

Where we were unable to get outside information we were compelled to use the original amounts of such tax assessments as are marked sold for taxes, therefore, inasmuch as there is always some interest collected when property is sold for taxes, and for the further reason that we have no record of sales to others than The Harrington Co. and Karl Schaffer, Esq., on September 26, 1917, the amount of this Schedule would undoubtedly be increased if all the facts were known.

Schedule #5—Proceeds of Bond Issues and Schedule #6—Proceeds of Loans. These were verified independently. It seems to have been simply poor bookkeeping that these were not entered in the Cash Books.

Schedule #7—Transfers of Funds from Collector's Accounts to Other Borough Bank Accounts. Occasionally, funds were transferred from one Borough Bank Account to another. This means that the same money would be credited twice as deposits, therefore in building up a Cash Account it is proper to charge the transfers as Receipts or to reduce the Deposits by the amount thereof. We have chosen the former method, although the latter would show the same result.

Schedule #8—Items deposited and subsequently charged back by Banks. From time to time items

deposited by the Collector were charged back by the Banks for various reasons. No entry of these was made in the Cash books. Such of them as were not on hand on March 2, 1918 are assumed to have been redeposited and are therefore charged a second time, the same as transfers.

Schedule #9—Miscellaneous Receipts not in Cash Books. The comments necessary here appear on the Schedule.

EXHIBIT "B"—ITEMS IN TAXES CASH BOOKS WHICH COULD NOT BE CHECKED INTO TAX DUPLICATES. EXHIBIT "C"—RECONCILIATION OF TOTAL OF ASSESSMENTS AND INTEREST THEREON COLLECTED PER MISCELLANEOUS RECEIPT BOOKS FOR THE YEARS 1915, 1916 AND 1917 WITH THE TOTAL PAYMENTS RECORDED IN THE ASSESSMENT LEDGERS DURING THE SAME PERIOD. These are in support of Exhibit "A" and have been referred to in the text relating to that Exhibit.

EXHIBIT "D"—RECONCILIATION OF CHECK BOOK BALANCES AS OF MARCH 2, 1918 WITH THOSE SHOWN BY BANK STATEMENTS. The amount of $531,662.58 credited as Deposits per Exhibit "A" is a vital factor in arriving at the amount of money which is unaccounted for. Exhibit "D" is submitted to verify this. You will note that this total of Deposits, added to the check book balances at the beginning of the period, produces a total to be accounted for by the banks of $538,480.31, from which we deduct the total of checks and warrants drawn, as shown by the Check Books, plus charge tickets, and have remaining the Check Book balances, March 2, 1918. To these we add the outstanding warrants at that time and reach balances which are in agreement with those shown by statements received by us direct from the banks.

For a time there were four accounts in the First National Bank of Roselle in the name of the Borough, the "Mayor and Council" Account, "Sewer Extension 1 and 2" Account, "Sewer Extension Interest" Account and "Chestnut Street Improvement" Account. The three latter were not active and as all four accounts were recorded in one Check Book, we have, as a matter of convenience, combined them in the second column of this Exhibit.

GENERAL.

We sent out requests for confirmations of the taxes and assessments which appeared in the books as unpaid, December 31, 1917. A number replied that the items had been paid or that the amounts were incorrect for one reason or another. Many complained that bills or receipts had not been received. To investigate each of these cases would require much time which we did not feel justified in spending, at least until the matter contained in this report had been submitted to you. In the absence of such further investigation we have not set up as Receipts any of the taxes or assessments which those to whom confirmations were sent allege are paid.

As a matter of record we must inform you that the bookkeeping system now in use is totally inadequate, either for the proper protection of the interests of the taxpayers or to furnish a basis for compliance with the enactments pertaining to municipal financing passed at recent sessions of the State Legislature. We drew this to the attention of Mayor Crane and he expressed his desire to have the condition remedied as speedily as possible.

Respectfully submitted,

PERLEY MORSE & CO.
Certified Public Accountants.

EXHIBIT "A"

BOROUGH OF ROSELLE PARK, N. J.

COMPARISON OF RECEIPTS WITH DEPOSITS FOR THE PERIOD JANUARY 1, 1915 to MARCH 2, 1918.

RECORDED IN CASH BOOKS:			
Taxes Cash Book—1915		$ 64,194.03	
" 1916		62,243.04	
" 1917		81,837.03	
Receipts recorded in 1917 Taxes Book subsequent to the time when we had audited it and established the total of $81,837.03 shown above:			
Page 72—"P. S. Rail Co."	$1,495.61		
" 73—"P. S. Elect. Co."	843.26	2,338.87	
Taxes Cash Book—1918		12,564.72	
Miscellaneous Cash Book—1915		18,230.54	
" 1916		12,953.71	
" 1917		14,361.22	
" 1918		2,362.75	
Amount by which the receipts of Taxes and Interest as entered in Totals in Summary Cash Book January 1, to March 2, 1918, $14,931.18 exceeds those entered in detail in Taxes Cash Book, $12,564.72, plus the two subsequent entries in 1917 Taxes Cash Book referred to above $2,338.87		27.59	
Amount by which Miscellaneous Receipts entered in Totals in Summary Cash Book January 1, to March 2, 1918, $2,415.75, exceeds those entered in detail in Miscellaneous Cash Book $2,362.75		53.00	
TOTAL RECORDED IN CASH BOOKS			$271,166.50
NOT RECORDED IN CASH BOOKS:			
Items marked paid in Tax Duplicates which do not appear in Cash Books, Schedule #1		$ 9,180.58	
Items marked paid in Assessment Ledgers which do not appear in Cash Books, Schedule #2		8,977.09	
Personal Property Taxes paid by Corporations, not charged in Tax Duplicates and not entered in Cash Books, Schedule #3		5,357.43	
Receipts from Tax Sales, Schedule #4	$7,924.29		
Less: Amount entered in Taxes Cash Book 1917, page 35, September 15, "Tax Sale List" (This is the only amount shown in Cash Books as receipts from Tax Sales)	1,178.51	6,745.78	
Proceeds of Bond Issues, Schedule #5		112,818.30	
Proceeds of Loans, Schedule #6		113,425.37	
Transfers of funds from Collector's Accounts to Other Borough Bank Accounts, Schedule #7		21,796.40	
Items deposited and subsequently charged back by books, Schedule #8		1,271.39	
Miscellaneous Receipts not in Cash Books, Schedule #9		1,714.01	
TOTAL NOT RECORDED IN CASH BOOKS			281,286.35
TOTAL RECEIPTS			$552,452.85
TOTAL DEPOSITS per BANKS' RECORDS, per EXHIBIT "D"			531,662.58
NOT ACCOUNTED FOR			$ 20,790.27

EXHIBIT "A"

Schedule #1—Continued 1.

BOROUGH OF ROSELLE PARK, N. J.

ITEMS MARKED PAID IN TAX DUPLICATES WHICH DO NOT APPEAR IN CASH BOOKS.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Benjamin W. Brown	1913	20	5	Jan. 18, 1915	$ .48	$ 4.02	$ 4.50
A. Frankenstern & Co.	"	44	3	" 18, "	1.44	12.06	13.50
"	"	49	6	" 18, "	4.82	40.20	45.02
"	"	49	9	" 18, "	4.33	36.18	40.51
Alex. Cummings	"	58	20	" 18, "	4.82	40.20	45.02
Thomas Butler	"	88	12	" 11, "	4.82	40.20	45.02
F. Gerard & A. Tornasulo	1914	1	9	Feb. 24, 1916	1.54	11.28	12.82
Mrs. Josephine Pelusi	"	5	15	" 10, 1915	.06	5.64	5.70
Nellie F. Brown	"	7	11	June 10, "	1.24	22.60	23.84
W. J. Ridgway	"	7	6	Dec. 30, 1916	7.45	30.08	37.53
Frank Schuler	"	13	14	Jan. 10, 1916	4.31	34.34	38.65
F. Temple	"	17	5	Dec. 20, "	1.80	7.52	9.32
Oswald Bautch	"	18	6	June 30, 1915	4.28	33.46	37.74
"	"	19	1	" 30, "	.68	3.76	4.44
Benjamin W. Brown	"	20	14	" 30, "	3.39	51.26	54.65
"	"	21	8	" 30, "	.48	3.76	4.24
W. J. Ridgeway	"	22	10	Dec. 30, 1916	12.16	50.76	62.92
"	"	23	19	" 30, "	1.34	5.64	6.98
Wilbur J. Ridgeway	"	24	1	" 30, "	5.41	22.56	27.97
"	"	24	2	" 30, "	1.34	5.64	6.98
"	"	24	3	" 30, "	39.52	264.70	304.22
Rafael Galdo	"	24	5	Aug. 15, 1915	1.75	24.54	26.29
Mrs. Sarah Treadville	"	27	1	Mar. 2, 1916	3.42	24.46	27.88
Mary A. Ribwigen	"	31	3	June 25, "	3.60	10.08	13.68
Peitro Piorida	"	41	19	Aug. 31, 1915	.60	7.52	8.12
I. Tanza	"	45	4	" 21, 1916	.64	3.76	4.40
Wm. B. Ivelman	"	46	4	June 30, 1915	.72	7.52	8.24
A. Frankenstern & Co.	"	46	15	Dec. 31, "	1.80	15.04	16.84
"	"	53	8	" 31, "	4.72	39.48	44.20
"	"	53	5	" 31, "	5.78	48.88	54.66
Anton Yucheek	"	56	13	June 2, 1916		5.64	5.64
Ignosi Czerinski	"	57	10	" 19, "	2.07	12.22	14.29
Thomas Johnson	"	60	18	Aug. 31, 1915	4.86	61.16	66.02
Theresa Dowers	"	61	5	Dec. 31, "	7.67	63.92	71.59
Alex. Cummings	"	63	19	Jan. 11, 1916	4.96	37.60	42.56
Harry Langhans	"	64	18	Dec. 20, 1915	5.47	67.31	72.78
Henry Dalton	"	80	13	Sept. 26, 1916	5.16	24.44	29.60
"	"	80	16	" 26, "	12.30	60.16	72.46
"	"	80	18	" 26, "	11.55	56.40	67.95
Grace A. Wooley	"	70	18	Jan. 11, "	9.03	69.56	78.59
W. H. Dantell	"	71	12	Nov. 19, "	13.86	63.04	76.90
William Wood	"	73	7	June 16, "	8.21	44.24	52.45
Clarence Meeken	"	74	7	Sept. 5, "	5.05	24.44	29.49
"	"	74	8	" 5, "	9.47	47.00	56.47
Alfred Atkins	"	75	7	Dec. 20, 1915	3.87	30.08	33.95
Gerard F. Mullen	"	75	9	Sept. 5, 1916	9.20	46.12	55.32
Forward					$241.47	$1,620.47	$1,861.94

EXHIBIT "A"

Schedule #1—Continued 2.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Forward					$241.47	$1,620.47	$1,861.94
Alex. McDougal	1914	75	13	Dec. 16, 1916	.90	16.48	17.38
Grace A. Bogart	"	79	15	" 31, 1915		14.37	14.37
Herman Gothberg	"	83	2	Jan. 11, 1916	12.16	93.62	105.78
J. F. Simon	"	83	5	Mar. 15, "		20.00	20.00
"	"	83	5	" 15, "		20.00	20.00
"	"	83	5	June 19, "		26.48	26.48
"	"	83	5	" 19, "	10.52	4.03	14.55
Henry Dalton	"	83	9	Sept. 26, "	10.05	48.88	58.93
Park Chamberlain	"	83	11	Dec. 31, "		9.40	9.40
"	"	84	4	" 31, "		28.20	28.20
Henry Dalton	"	85	6	Sept. 26, "	7.04	33.84	40.88
"	"	85	14	" 26, "	10.80	52.64	63.44
Park Chamberlain	"	86	3	Dec. 31, "		11.28	11.28
Henry Dalton	"	86	13	Sept. 26, "	9.30	45.12	54.42
"	"	86	17	" 26, "	11.55	56.40	67.95
A. E. Anderson Realty Co.	"	87	3	Dec. 31, "		11.28	11.28
Henry Dalton	"	87	6	Mar. 15, "	2.25	15.04	17.29
"	"	87	6	" 15, "	1.04	7.52	8.56
Park Chamberlain	"	88	5	Dec. 31, "		7.52	7.52
H. C. Casper	"	88	10	" 31, "		67.68	67.68
Park Chamberlain	"	89	4	" 31, "		7.52	7.52
"	"	89	6	" 31, "		7.52	7.52
"	"	89	7	" 31, "		15.04	15.04
H. C. Casper	"	89	8	" 31, "		11.28	11.28
"	"	89	10	" 31, "		37.60	37.60
Park Chamberlain	"	89	12	" 31, "		18.80	18.80
"	"	89	14	" 31, "		11.28	11.28
"	"	89	15	" 31, "		22.56	22.56
"	"	89	17	" 31, "		13.16	13.16
"	"	89	19	" 31, "		7.52	7.52
"	"	90	2	" 31, "		30.08	30.08
Frank Schiffle and wife	"	90	5	Feb. 24, "	5.40	38.60	44.00
Park Chamberlain	"	90	7	Dec. 31, "		18.80	18.80
"	"	90	9	" 31, "		7.52	7.52
"	"	90	14	" 31, "		3.76	3.76
"	"	90	17	" 31, "		11.28	11.28
"	"	91	3	" 31, "		11.28	11.28
H. C. Casper	"	91	10	" 31, "		26.32	26.32
Park Chamberlain	"	91	13	" 31, "		22.56	22.56
"	"	91	16	" 31, "		15.04	15.04
"	"	91	19	" 31, "		15.04	15.04
"	"	92	2	" 31, "		18.80	18.80
"	"	92	5	" 31, "		11.28	11.28
"	"	92	10	" 31, "		33.84	33.84
"	"	92	11	" 31, "		18.80	18.80
Margaret and Mary Leonard	"	93	1	" 31, "		13.16	13.16
Park Chamberlain	"	93	7	" 31, "		13.16	13.16
"	"	93	13	" 31, "		15.04	15.04
Forward					$322.48	$2,686.89	$3,009.37

EXHIBIT "A"

Schedule #1—Continued 3.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Forward					$322.48	$2,686.89	$3,009.37
John Flanney	1914	93	15	Dec. 31, 1916		13.16	13.16
H. C. Casper	"	93	18	" 31, "		47.00	47.00
"	"	93	19	" 31, "		28.20	28.20
"	"	94	1	" 31, "		28.20	28.20
Park Chamberlain	"	94	2	" 31, "		33.84	33.84
H. C. Casper	"	94	5	" 31, "		33.84	33.84
Park Chamberlain	"	94	7	" 31, "		9.40	9.40
A. Willis Hump	"	94	12	" 31, "	14.24	58.28	72.51
"	"	94	15	" 31, "		18.80	18.80
H. C. Casper	"	94	17	" 31, "		65.42	65.42
Paul P. Stryker	"	95	2	" 20, "	6.13	48.88	55.01
A. Anderson Realty Co.	"	95	3	" 31, "		9.40	9.40
"	"	95	4	May 1, "	2.64	15.04	17.68
Harry A. Fan	"	95	5	June 30, 1915	2.76	46.28	49.04
A. Willis Hump	"	95	13	May 1, 1916	9.78	60.16	69.94
A. Anderson Realty Co.	"	95	17	Dec. 31, "		56.40	56.40
W. E. Howell	"	96	9	Nov. 4, "	2.23	9.40	11.63
Thomas Butler	"	96	17	Jan. 11, "	4.88	37.60	42.48
August and Annie Warrick	"	101	4		5.56	14.40	19.96
Samuel Black	"	104	17	May 1, "	10.50	70.56	81.06
Lillian Loach	"	107	18	Jan. 4, 1915		13.16	13.16
Samuel Black	"	108	3	Dec. 27, 1916	10.48	86.48	96.96
P. P. Stryker	"	111	5	" 20, "	6.51	52.64	59.15
Park Chamberlain	"	117	12	" 31, "		45.12	45.12
"	"	117	15	" 31, "		11.28	11.28
"	"	117	17	" 31, "		33.84	33.84
"	"	118	1	" 31, "		11.28	11.28
"	"	118	3	" 31, "		11.28	11.28
H. C. Casper	"	118	5	" 31, "		22.56	22.56
Ralph Marsden	"	120	15	" 31, "		9.40	9.40
"	"	120	19	" 28, "	10.76	44.78	55.54
"	"	121	8	" 28, "	2.24	9.40	11.64
Charles Grosholz	"	138	5	Feb. 24, "	.14	1.00	1.14
C. B. Trewin	"	157	9	" 10, 1915		2.88	2.88
Edward Fanning	1915	1	3	Nov. 3, 1916	2.15	41.20	43.35
Amelio Sirpero	"	2	15	Dec. 20, "	.39	2.01	2.40
G. A. Lachlan	"	4	18	" 28, "	.36	6.03	6.39
W. J. Ridgeways	"	8	14	" 30, "	1.93	32.16	34.09
Michael Corrolla	"	10	6	" 31, "	.46	3.02	3.48
J. Vallerino	"	11	5	Sept. 5, "	.44	11.11	11.55
Antonio Balerino	"	15	9	Aug. 4, "	1.08	27.13	28.21
John C. Beck	"	15	10	May 2, "	.66	33.16	33.82
Tonisa Yarillo	"	15	16	Dec. 20, "	.96	12.06	13.02
Mrs. Emil Klov	"	16	1	Nov. 3, "	2.98	54.27	57.25
P. Tindrup	"	19	3	Dec. 20, "	1.93	32.16	34.09
Chas. & Thomas Goldingay	"	23	2	Nov. 3, "	3.32	60.30	63.62
W. J. Ridgeway	"	24	15	Dec. 30, "	3.26	54.27	57.53
John Freda	"	24	17	July 1, "	.48	16.08	16.56
"	"	24	18	" 1, "	.24	8.04	8.28
Forward					$431.96	$4,139.25	$4,571.21

EXHIBIT "A"

Schedule #1—Continued 4.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Forward					$431.96	$4,139.25	$4,571.21
W. J. Ridgeway	1915	26	9	Dec. 30, 1916	.36	6.03	6.39
"	"	26	10	" 30, "	1.09	18.09	19.18
"	"	26	11	" 30, "	.72	12.06	12.78
"	"	26	12	" 30, "	16.81	280.39	297.20
Rafael Galdo	"	26	14	Sept. 5, "	2.75	35.00	37.75
Anna H. Worth	"	27	12	Jan. 31, "		25.00	25.00
Janet E. Rosen	"	29	8	" 21, "		12.06	12.06
"	"	29	11	" 21, "		20.10	20.10
"	"	29	14	Mar. 2, "	.26	26.13	26.39
Chas. Swinson	"	29	16	Feb. 17, "	.05	2.08	2.13
Sam Cherrnoff	"	30	13	May 22, "	.20	8.04	8.24
T. D. Leonard	"	31	6	Jan. 21, "		8.04	8.04
"	"	31	8	" 21, "		8.04	8.04
"	"	31	1	" 21, "		4.02	4.02
Soplin Kupper	"	31	16	Sept. 21, "		8.04	8.04
T. D. Leonard	"	32	1	Jan. 21, "		15.08	15.08
Angeolina Borrello	"	32	5	May 5, "	.42	21.10	21.52
T. D. Leonard	"	32	7	Jan. 21, "		15.08	15.08
Philip Cohen	"	32	11	Aug. 10, "	.32	4.02	4.34
Mary A. Reberger	"	34	5	Nov. 4, "		12.16	12.16
"	"	34	5	Jan. 12, 1916	2.20	20.00	22.20
Pauline Wagner	"	34	8	Aug. 10, "	2.24	32.16	34.40
T. D. Leonard	"	34	16	Jan. 21, "		10.05	10.05
Unity Realty Co.	"	34	18	" 21, "		18.09	18.09
Alphonse Cicero	"	37	15	July 22, "	1.16	33.16	34.32
B. Stepper	"	39	13	Aug. 10, "	.64	8.04	8.68
"	"	39	14	" 10, "		8.04	8.04
T. D. Leonard	"	39	15	" 10, "		8.04	8.04
"	"	39	16	" 10, "		8.04	8.04
A. Floria	"	39	19		.20	10.17	10.37
T. D. Leonard	"	40	3	Jan. 21, "		8.04	8.04
"	"	40	5	" 21, "		28.14	28.14
Michael & Ogina Tironi	"	40	7	Dec. 20, "	2.77	46.23	49.00
T. D. Leonard	"	40	9	Jan. 21, "		12.06	12.06
Florina Caporni	"	41	5	Dec. 20, "	.96	16.08	17.04
Joseph Raventing	"	41	14	" 20, "		49.24	49.24
W. W. Hunter	"	42	10	Nov. 4, "	.17	3.02	3.19
Pasqua E. J. Barretta	"	44	7	Jan. 21, "		4.02	4.02
Rocco Carmello	"	46	16	Sept. 5, "	1.04	26.00	27.04
C. M. Thompson	"	48	17	Dec. 30, "	.49	8.04	8.53
Ignazia Sealia	"	49	2	" 20, 1915		6.03	6.03
I. Tanza	"	49	13	May 5, 1916	.10	4.02	4.12
M. Ragos & B. Borretti	"	49	18	Jan. 31, "		4.02	4.02
Giralamo Penio	"	49	19	May 5, "	.40	4.02	4.42
Pitro Fildale	"	50	1	June 31, "		4.02	4.02
Wm. B. Bribenaum	"	50	18	Dec. 6, 1915		8.04	8.04
Ello Grene Kemp	"	56	12			10.00	10.00
"	"	56	12		1.15	12.16	13.31
Anton Yueluck	"	62	16	June 2, 1916		6.03	6.03
Forward					$468.46	$5,094.81	$5,563.27

EXHIBIT "A"

Schedule #1—Continued 5.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Forward					$468.46	$5,094.81	$5,563.27
Ignazy Czerniski	1915	63	18	June 19, 1916	.47	13.07	13.54
Samuel Klein	"	65	5		.45	16.30	16.75
Anna Morsbach	"	67	13	Mar. 30, "	.90	60.30	61.20
A. R. Smith	"	71	6	" 15, "		15.00	15.00
Mrs. E. Kipling	"	72	7	Nov. 3, "	3.70	82.41	86.11
Henry Dalton	"	75	17	Sept. 26, "	.91	16.08	16.99
Ann Talor Litricum	"	76	4	Dec. 20, 1915		18.09	18.09
Henry Dalton	"	76	9	Sept. 26, 1916	1.31	26.13	27.44
"	"	76	12	" 26, "	3.48	32.16	35.64
"	"	76	13	" 26, "		32.16	32.16
"	"	76	15	" 26, "		12.06	12.06
"	"	76	16	" 26, "		12.06	12.06
"	"	76	17	" 26, "	3.29	12.06	15.35
"	"	76	18	" 26, "		12.06	12.06
"	"	76	19	" 26, "		12.06	12.06
Bernard Gothberg	"	77	1	Dec. 30, "	1.08	18.09	19.17
"	"	77	5	" 30, "	5.12	85.42	90.54
Charles C. Waili	"	80	17	" 31, 1915		25.00	25.00
G. T. Demarest	"	81	5	June 16, 1916	1.84	69.34	71.18
Wm. Wood	"	81	13	" 16, "	1.21	47.23	48.44
Clarence Mieken	"	82	15	Sept. 5, "	1.21	26.13	27.34
"	"	82	16	" 5, "	2.90	56.28	59.18
H. T. Morse	"	83	2	Aug. 5, "	1.80	51.25	53.05
John J. Knight	"	83	6	Jan. 31, 1916	.20	20.00	20.20
Fred E. Miller	"	83	8	July 1, "	.72	24.22	24.94
Gerard F. Mullen	"	84	1	Dec. 20, "	3.02	50.25	53.27
Alex McDougall	"	84	5	" 6, "		6.00	6.00
"	"	84	5	" 20, "		10.00	10.00
DeWitt C. Brown	"	84	12	" 28, 1915		49.24	49.24
Sarah Snydan	"	85	16	May 5, 1916	.92	46.23	47.15
Mary A. Dauney	"	87	14	Mar. 25, "	1.75	95.48	97.23
Edward J. Hannes	"	88	7	May 10, "	1.33	61.30	62.63
Robert Shepard	"	89	4	Dec. 19, "	.72	12.06	12.78
Mary A. Bienworth	"	89	5	" 28, "		12.06	12.06
Savanto Hageman	"	89	9	May 10, "	.90	42.21	43.11
J. F. Simons	"	92	9	Dec. 20, "		20.00	20.00
"	"	92	9			20.00	20.00
Henry Dalton	"	92	14	Sept. 26, "	1.05	23.12	24.17
"	"	94	12	" 26, "	1.71	36.18	37.89
"	"	95	1	" 26, "	2.51	32.16	34.67
"	"	95	2	" 26, "		24.12	24.12
"	"	95	17	" 26, "	2.28	50.25	52.53
"	"	96	3	" 26, "	2.84	64.32	67.16
J. D. & Helen Miseal	"	96	16	June 19, "	.39	6.03	6.42
Louis Schiffle	"	99	15	" 2, "	.35	14.07	14.42
Wm. G. Burnstead	"	100	19	Dec. 28, 1915		12.06	12.06
Harry A. Lau	"	105	9	June 16, 1916	1.59	53.26	54.85
Goddard Grieben	"	105	13	" 16, "	.63	24.12	24.75
Pearl Jenkins	"	106	2	Sept. 15, "	2.67	60.30	62.97
"	"	106	4	Dec. 20, 1915		68.34	68.34
George & Hamet Zess	"	109	3	" 28, "		7.04	7.04
Forward					$523.71	$6,789.97	$7,313.68

EXHIBIT "A"

Schedule #1—Continued 6.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Forward					$523.71	$6,789.97	$7,313.68
W. B. Perkins & Co.	1915	109	14	Dec. 20, 1915		7.04	7.04
Pearl Jenkins	"	110	6	Jan. 31, 1916		56.28	56.28
Helen P. Sheridan	"	110	11	May 5, "		27.31	27.31
H. C. Young	"	110	12			15.00	15.00
"	"	110	12			25.00	25.00
Henry & Sarah Von Middleworth	"	110	14	Dec. 30, "	3.94	61.30	65.24
J. McWilliam	"	111	13	" 28, 1915		7.04	7.04
Richard Famen	"	112	4			10.00	10.00
Phillip Cohen	"	113	7	" 28, "		7.04	7.04
W. B. Perkins	"	113	10	" 31, "		8.04	8.04
M. Davis	"	113	16	Nov. 3, 1916	1.88	34.32	36.20
E. Minget	"	113	18	Dec. 30, "	.84	14.07	14.91
John G. Price	"	114	1	June 16, "	.90	30.33	31.23
Wm. H. Megargy	"	114	17	Nov. 3, "	1.82	32.16	33.98
Arltuin Churchill	"	115	13	Dec. 31, "	4.64	67.33	71.97
Mrs. Albert Johnson	"	116	2	Sept. 5, "	1.84	46.23	48.07
N. & E. Milton	"	116	7	Aug. 10, "	.47	12.00	12.47
Wm. Abigial Bostock	"	118	7	Nov. 13, "	2.75	61.30	64.05
W. B. Perkins & Co.	"	118	18	Dec. 28, 1915		15.08	15.08
Fritz Turn	"	119	17	" 20, 1916	2.88	41.20	44.08
Benj. F. Griscohn	"	120	12	Jan. 31, "		6.03	6.03
Phillip Cohen	"	121	17	Dec. 28, 1915		12.06	12.06
Minnie Repp	"	122	3	" 28, "		6.03	6.03
Wm. N. Milton	"	122	9	Nov. 13, 1916	1.60	31.20	32.80
John F. Fleming	"	123	17	Aug. 10, "	3.09	44.22	47.31
Joseph K. Wyman	"	125	4	May 1, "	.12	6.03	6.15
M. Cummings	"	125	11	Dec. 28, 1915		13.07	13.07
G. F. Repp	"	125	17	" 31, "		6.03	6.03
Jacob Dauer	"	129	2	Aug. 18, 1916	1.12	32.16	33.28
G. W. Drake	"	129	11	Sept. 15, "	1.62	39.19	40.81
Anna E. Drake	"	129	12	" 15, "	.25	6.03	6.28
J. R. Rithermeyer	"	129	15	Dec. 31, 1915		6.03	6.03
Andrew Peterson	"	129	18	May 5, 1916	1.50	43.21	44.71
Viola P. Beck	"	129	20	June 16, "		20.00	20.00
"	"	129	20	Sept. 5, "	1.38	12.26	13.64
Charles Lecake	"	130	2	Dec. 20, 1915		18.09	18.09
A. Van Buskirk	"	130	16	Nov. 29, "		54.27	54.27
"	"	130	17	" 29, "		10.05	10.05
W. B. Perkins	"	131	20	Dec. 31, "		9.05	9.05
Joseph Burtivelli	"	135	6	Jan. 31, 1916		1.00	1.00
Thomas E. Beck	"	136	3	Sept. 5, "		1.00	1.00
Frank Boren	"	136	20	July 15, "		3.01	3.01
W. J. Honklin	"	137	9	Nov. 3, "		1.00	1.00
Harry Demarest	"	141	11	July 5, "		1.00	1.00
W. Clare Hayes	"	147	2	Jan. 12, "		3.01	3.01
Charles H. Himmen	"	151	9	Mar. 15, "	.04	3.01	3.05
Frank Lummis	"	153	7	Jan. 21, "		1.00	1.00
Wm. Mazzonni	"	156	1	May 11, "		1.00	1.00
Forward					$556.39	$7,758.08	$8,314.47

EXHIBIT "A"

Schedule #1—Continued 7.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Forward					$556.39	$7,758.08	$8,314.47
Joe E. Mullen	1915	156	11	May 11, 1916		1.00	1.00
Merritt Pattino	"	160	15	" 11, "		1.00	1.00
John H. Place	"	160	18	Apr. 5, "	.07	3.01	3.08
W. W. Savage	"	163	4	Jan. 21, "		1.00	1.00
Louis Sockalinski	"	164	12	Mar. 2, "	.02	1.00	1.02
Joseph Wagner	"	169	18	Aug. 10, "	.07	1.00	1.07
Albert Walling	"	170	1	June 20, "	.05	1.00	1.05
James Wynn	"	170	15	Dec. 20, "	.18	3.01	3.19
Kenilworth Realty Co.	1916	1	12	" 20, "		6.27	6.27
"	"	2	4	" 20, "		4.18	4.18
"	"	2	7	" 20, "		6.27	6.27
"	"	2	12	" 20, "		8.36	8.36
"	"	2	14	" 20, "		8.36	8.36
"	"	2	15	" 20, "		8.36	8.36
"	"	2	16	" 20, "		8.36	8.36
"	"	2	18	" 20, "		4.18	4.18
"	"	3	1	" 20, "		4.18	4.18
"	"	3	3	" 20, "		10.45	10.45
"	"	3	5	" 20, "		14.63	14.63
"	"	3	8	" 20, "		4.18	4.18
"	"	3	10	" 20, "		7.32	7.32
"	"	3	13	" 20, "		10.45	10.45
"	"	3	17	" 20, "		6.27	6.27
"	"	4	5	" 20, "		8.36	8.36
"	"	4	11	" 20, "		14.63	14.63
"	"	4	14	" 20, "		5.23	5.23
"	"	4	15	" 20, "		9.41	9.41
"	"	5	7	" 20, "		12.54	12.54
"	"	5	8	" 20, "		6.27	6.27
"	"	5	15	" 20, "		6.27	6.27
"	"	5	16	" 20, "		6.27	6.27
"	"	5	17	" 20, "		6.27	6.27
"	"	5	18	" 20, "		6.27	6.27
"	"	6	3	" 20, "		5.23	5.23
"	"	6	5	" 20, "		14.63	14.63
"	"	6	7	" 20, "		8.36	8.36
"	"	7	10	" 20, "		6.56	6.56
"	"	7	11	" 20, "		12.54	12.54
"	"	7	14	" 20, "		3.14	3.14
"	"	7	16	" 20, "		12.54	12.54
"	"	7	17	" 20, "		4.18	4.18
Harry M. Kline	"	22	13	" 31, "		10.00	10.00
Rofael Galdo	"	27	6	Aug. 17, 1917		25.00	25.00
Paul Kratzel	"	65	4	Dec. 31, 1916		17.43	17.43
Olive Atkins	"	67	10	" 19, "		24.44	24.44
Emil Klov	"	69	4	" 20, "		2.38	2.38
Wm. Whippler	"	110	1	" 20, "		91.87	91.87
W. J. McGrave	"	110	19	" 31, "		20.00	20.00
Forward					$556.78	$8,221.74	$8,778.52

EXHIBIT "A"

Schedule #1—Concluded 8.

Name	Year	Page	Line	Date Marked Paid	Interest	Tax	Total
Forward					$556.78	$8,221.74	$8,778.52
W. V. Kinsella	1916	111	17	Dec. 20, 1916		13.59	13.59
L. P. & Anna Maxwell	"	112	9	" 30, "		17.70	17.70
Mrs. Mary Windas	"	113	4	" 19, "		13.75	13.75
Anna Morsback	"	68	9	" 20, "		31.00	31.00
Benj. C. Abrams	"	88	20	" 31, "		15.00	15.00
A. W. Millquist	"	89	15	" 31, "		33.03	33.03
Edward Shims	"	93	9	" 20, "		5.23	5.23
Walter J. Burke	"	112	17	" 19, "		62.61	62.61
E. Minquet	"	115	6	" 20, "		16.00	16.00
W. & J. L. Friedberger	"	75	8	" 19, "		52.25	52.25
Mrs. Hattie Mahon	"	82	6	" 20, "		17.70	17.70
L. Schneider	"	123	15	" 19, "		30.13	30.13
J. Schenevmann	"	125	11	" 20, "		22.69	22.69
"	"	125	11	" 31, "		25.38	25.38
Jacob Mann	"	96	10	" 20, "		31.00	31.00
David Buchanan	"	96	18	July 19, 1917		15.00	15.00
TOTAL ITEMS MARKED PAID IN TAX DUPLICATES WHICH DO NOT APPEAR IN CASH BOOKS.....					$556.78	$8,623.80	$9,180.58

* Total Tax was $6.03 which is credited twice in Duplicate, June 2, 1916 and Sept. 7, 1917. On the latter date it is in the cash book, hence unless the tax was paid twice to the Collector, this item should be eliminated.

EXHIBIT "A"

Schedule #2—Continued 1.

BOROUGH OF ROSELLE PARK, N. J.

ITEMS MARKED PAID IN ASSESSMENT LEDGERS WHICH DO NOT APPEAR IN CASH BOOKS.

Page	Date	Name	Amount
Ledger #1:			
1		*T. F. Leonard	$ 12.72
1		* "	12.72
2	Apr. 4, 1916	F. N. Briggs	4.08
2		Maria Martin	4.34
2		"	11.46
3		*M. Sahina	25.44
3		*Mrs. Sophia W. Hill	50.61
3		*Margaret M. Daley	25.44
3		*M. Daley	25.44
4		*B. P. Goglinatono	53.00
4	Mar. 1, 1915	*Unity Realty Co	136.74
5	" 1, "	K. Cohen	18.74
5	" 1, "	*Jeanette E. Rosin	89.04
5	" 1, "	* "	111.30
6		*John T. Jacobs	31.80
6		*Sue Treddwell	266.40
6		John P. Maher	7.80
6		"	8.16
7	Mar. 1, 1915	*Jeanette Rosin	22.26
7	" 1, "	*F. E. Platt Realty Co	222.60
8	" 2, 1916	A. J. Kessel	12.43
9		*Forman Mathew	178.08
9		Louis Eberle	16.32
9		Angelo Florio	10.00
9		"	7.50
9	Mar. 1, 1915	*Suriano	25.44
13		*Henry Dalton	137.28
13		* "	137.28
15		P. P. Strybeer	12.24
15		Anton Scharnowski	25.00
15		"	17.68
15		"	28.15
16		Jacob Berringer	13.00
16		*Mrs. Mary Kerby	20.02
16		*Mrs. M. Daly	4.20
16		W. H. Hunter	5.71
18		Mrs. Edna McCardell	5.57
18		C. E. Miller	5.57
19		*Chas. Pawlick	8.27
41		*B. Stoneman	11.02
46		*Daniel Sullivan	34.23
49		*Santo Paternastro	37.33
58		Carnie H. Bunn	18.48
60		Otto Buehner	119.55
Forward			$ 2,030.44

EXHIBIT "A"

Schedule #2—Continued 2.

Page	Date	Name	Amount
Forward			$ 2,030.44
60	Mar. 1, 1915	*Johnson Baldwin	184.99
61	" 2, "	*A. A. Schwand	61.28
61	" 2, "	"	12.34
61	" 2, "	T. J. Faith	15.92
61	" 16, "	*Harry F. Langhans	142.57
63	July 22, 1916	F. T. VanHoesen	27.92
63		*Robert H. Henshaw	74.58
64		*W. Dimesi	60.17
64	Aug. 4, "	W. J. & J. L. Freeboor	42.01
64		*Henry P. Dalton	189.94
64		* "	722.85
67	Sept. 26, "	"	82.43
67	" 26, "	* "	135.46
67	" 26, "	"	45.96
67	" 26, "	* "	135.71
67	" 26, "	* "	180.95
67	" 26, "	* "	313.04
70	Mar. 2, "	Wm. Cummings	23.37
70	" 2, "	Wm. Sivich	21.19
70	Nov. 26, 1915	Sam Klein	14.32
70		"	7.72
70		F. VanHoesen	44.10
70		W. Cummings	25.00
70		"	15.89
70		"	10.00
70		B. F. Carpenter	19.40
70		First M. E. Church	82.37
70	Apr. 13, 1916	I. S. Porta	100.00
70	Feb. 28, "	"	50.00
70	Aug. 8, "	"	50.00
70	Mar. 2, "	S. H. Fuller	22.04
70		M. Earl	50.38
70		A. G. Zelley	21.20
70		E. L. Milliken	22.05
70		W. F. Bigelow	41.04
71		*J. H. Lehman	160.01
71	Mar. 2, 1916	W. Kanski	16.54
71		*Wm. & Lucy Donelan	16.55
71	" 2, "	Chas. Weiss	44.10
71		Mrs. H. Bergemen	95.44
71		"	68.00
71		Mrs. M. Windas	44.10
71		E. M. Davis	15.46
71		Anton Schanosky	25.00
71		"	25.00
71		"	25.00
71		"	25.00
71		"	25.00
71		"	25.00
71		"	25.00
Forward			$ 5,713.83

EXHIBIT "A"

Schedule #2—Continued 3.

Page	Date	Name		Amount
Forward				$ 5,713.83
71	Mar. 15, 1916	Wm. Daly		40.20
71		"		40.21
76		Edward Fanning		33.00
80	Dec. 16, "	**J. C. Fairchilds—This account is marked "Pd in full." The balance due was $110.35, plus $6.62 interest, total	$116.97	
		Entered in Cash Book Dec. 16, 1916	68.88	
		Therefore if the account is paid in full there remains to be accounted for	$ 48.09	48.09
80	Sept. 26, 1916	Henry Dalton		193.13
80	" 26, "	* "		386.25
80	Nov. 26, 1915	Harry W. Clark		12.26
80		*Mrs. George Faint		140.75
80		Joseph Cigarwitz		18.88
80		*M. Connelly		196.80
80		*Chas. G. Sebeer		176.70
80		Joseph F. Turner		31.87
80		J. R. Stevenson		9.01
80		V. P. Beck		25.00
80		*J. W. Fraley		81.74
81		*Mrs. Susan Waters		.61
81		Ben Schlanpitz		20.00
81	Nov. 26, 1915	A. Williams		31.88
81		"		45.07
81		George and F. Higgs		15.74
82	Sept. 26, 1916	*Henry Dalton		257.50
82	Dec. 2, "	Harwood Fish		18.86
82		Fred Valkman		12.26
Ledger #2:				
2		*Dominici Massone		31.38
2		*B. Stoneman		10.91
3		*Mrs. Hattie C. Mahon		4.09
10		Carm and A. Nepolatain		55.54
10		Michael Bandra		55.54
10	May 19, 1916	A. Mazzonia		11.10
10	" 19, "	Dan. Mazzonia		11.10
10	" 19, "	"		5.55
10		* "		154.50
10		Joseph Cuttinelli		16.66
10	" 19, "	J. Degatano		90.00
10	Aug. 4, "	V. Cossozzo		20.00
10		A. Floria		5.55
10		*A. Koladga		53.00
Forward				$ 8,074.56

EXHIBIT "A"

Schedule #2—Concluded 4.

Page	Date	Name	Amount
Forward			$ 8,074.56
11	June 16, 1916	James De Francis	4.80
11		*Frank Tortoriella	24.40
11		Jesse Ball	10.00
11		* "	62.00
11		*D. & L. Piccola	27.37
12	July 22, 1916	Harwood Fish	42.21
12	Sept. 26, "	*H. Dalton	306.75
12	May 19, "	F. A. Lewis	6.00
14		M. Wetton	32.66
14		*Joseph Cigarowitz	32.34
14		*Chas. G. Scheer	48.51
14		Joseph H. Turner	12.34
15		*B. Schoeltte	21.85
15		*B. C. Snyder	21.85
15		*H. F. Affenbach	43.70
15		M. Martin	4.37
16		P. Vergaltito	10.00
16		*Jesse Ball	5.00
16		* "	37.53
16		*E. J. Franklin	28.35
16		*D. B. Goglinten	49.62
16		*Sam Peters	10.00
16		* "	15.44
16		* "	10.00
17		*Girardo Triano	35.44
TOTAL ITEMS MARKED PAID IN ASSESSMENT LEDGERS WHICH DO NOT APPEAR IN CASH BOOKS			$ 8,977.09

* Marked "Paid in full," apparently in Mr. Langhans' handwriting.

NOTE.—In certain cases where accounts are marked "Paid in full" with no amount entered in the cash column in these books, we have included in our totals such balances as the Assessment Ledgers show to have been unpaid.

EXHIBIT "A"

Schedule #3.

BOROUGH OF ROSELLE PARK, N. J.

PERSONAL PROPERTY TAXES PAID BY CORPORATIONS NOT CHARGED IN TAX DUPLICATES AND NOT ENTERED IN CASH BOOKS.

Date	Name	Amount	Remarks
Dec. 20, 1916	Plainfield—Union Water Co.....	$ 752.40	According to letter from Plainfield—Union Water Co. to us, Dated March 13, 1918, these are property taxes and were paid by them to H. F. Langhans December 20, 1916 and December 20, 1917 respectively.
" 20, 1917	"	957.03	
" 18, 1916	Elizabethtown Gas Light Co.....	543.40	Letter from Elizabethtown Gas Light Co. to us, dated February 4, 1918, states that these amounts were paid by them by checks 16,958 and 18,100 on the dates shown here. Checks were to order of H. F. Langhans, Collector.
" 20, 1917	"	604.20	
" 20, 1916	Public Service Railway Co.....	522.50	We inspected receipt held by this company for this payment. It is dated December 20, 1916 and signed H. F. Langhans. We also saw their cancelled check #448 for the amount. It bears the rubber stamp endorsement of Harry F. Langhans, Coliector and was paid by the bank December 22, 1916.
" 20, "	Public Service Electric Co.....	397.10	Receipted bill held by Public Service Electric Co. dated December 20, 1916 and signed H. F. Langhans inspected by us. Their cancelled check #91,377 for $1,144.21 was also examined by us. This is indorsed Harry F. Langhans, Collector and paid, in addition to the $397.10, Franchise Tax—1916, $747.11. The latter item is entered in Tax Cash Book for 1916, folio 61, December 20, 1916 but the $397.10 does not appear.
" 20, "	New York Telephone Co.....	668.80	We examined the receipt held by this company as follows: "12/19/16, 12139/267 Received from New York Telephone Co. Taxes for 1916 as follows: Roselle Park:— Personal ..... $ 668.80 Franchise ..... 234.82 $ 903.62 Harry F. Langhans, Collector" The Franchise Tax is entered in Tax Cash Book for 1916, folio 52, but the Personal Tax is not entered.
" — 1917	"	798.00	We examined receipted bill for this amount signed Harry F. Langhans, Dated December, 1917.
" 31, "	Western Union Telegraph Co.....	114.00	This concern produced for our examination their cancelled bank voucher #34,553, issued in payment of this tax. It is dated December 31, 1917 and indorsed Harry F. Langhans, Collector.
TOTAL PERSONAL PROPERTY TAXES PAID BY CORPORATIONS NOT CHARGED IN TAX DUPLICATES AND NOT ENTERED IN CASH BOOKS.....		$ 5,357.43	

EXHIBIT "A"

Schedule #4.

BOROUGH OF ROSELLE PARK, N. J.

RECEIPTS FROM TAX SALES.

SALE OF JANUARY 13, 1916:—		
The Harrington Co., Schedule #4a	$ 3,819.02	
Others, Schedule #4b	486.22	
TOTAL SALE OF JANUARY 13, 1916		$ 4,305.24
SALE OF JANUARY 27, 1917:—		
The Harrington Co., Schedule #4a	$ 1,802.51	
Others, Schedule #4b	421.18	
TOTAL SALE OF JANUARY 27, 1917		2,223.69
SALE OF SEPTEMBER 26, 1917:—		
The Harrington Co., Schedule #4a	$ 969.26	
Karl Schaffer—Per his Check Book record	426.10	
Others	?	
TOTAL SALE OF SEPTEMBER 26, 1917		1,395.36
TOTAL RECEIPTS FROM TAX SALES		$ 7,924.29

EXHIBIT "A"

Schedule #4a—Continued 1.

BOROUGH OF ROSELLE PARK, N. J.

RECEIPTS FROM TAX SALES—THE HARRINGTON CO.

Name	Lot No.	Block	Amount
SALE, JANUARY 13, 1916:—			
S. Trimble	15–16	2 I	$ 10.50
Economy Realty Co	30–33	2	81.78
J. B. Impostate	59	2	15.59
Mary Philbrick	33–35	6	13.04
George Gerlach	5– 6	7	10.50
I. Cyles	22–34	7	43.57
G. Lorde	35–36	9	10.50
M. J. Hunter	31–34	10	18.13
M. Bernstein	60–61	12	10.50
W. G. Lee	36–38	12	14.32
G. W. Thomas	30–31	13	15.59
John Carlson	13–14	14	13.04
M. J. Hunter	38–41	14	23.22
P. W. Poledore	6– 8	15	15.59
A. Natalie	23	15	7.95
V. Fink	33–34	15	13.04
F. Temple	3– 4	16	10.50
C. Hanson	6	16	6.69
P. Tindrup	7	16	33.42
Wm. Farrell	26–27	16	10.50
J. P. Schmoren	37–38	16	13.04
O. Baulch	5– 7	17	48.69
F. Mulliten	10–15	17	33.42
O. Baulch	34	17	6.69
A. McPortland	6	18	7.95
L. Lindquist	11	18	7.95
N. Nelson	12	18	7.95
Anna Hochflecht	15–16	18	13.04
C. Hill	17–18	18	13.04
C. J. Nelson	27	18	7.95
G. E. Alcord, Jr	32	18	7.95
G. Mintto	33	18	7.95
Inter State Land & Imp. Co	5– 6	19	13.04
A. Linton	7	19	7.95
M. B. Swain	24	19	7.95
P. J. Kennedy	25	19	7.95
E. Carlson	42	19	7.95
Mrs. J. J. Berry	3	21	10.50
E. Dunn	25–26	21	13.04
A. H. Landecker	9	24	7.95
E. W. Snorb	11	24	7.95
Unknown	20–22	24	18.13
Wm. Haley	28	24	18.13
J. D. Steele	40	24	7.95
S. Treadwell	3– 8	25	33.42
Forward			$ 715.50

EXHIBIT "A"

Schedule #4a—Continued 2.

Name	Lot No.	Block	Amount
Forward			$ 715.50
J. O. Steele	19	25	7.95
W. C. Pollard	33	25	7.95
D. Levy	1– 2	26	13.04
Inter State Land & Imp. Co	5– 6	26	7.95
"	18–19	26	13.04
"	24–25	26	13.04
A. C. Helberg	25	28	7.95
M. O. Paganin	39–40	28	13.04
H. Hussig	43–44	28	13.04
Platt Realty Co	32–34	29	18.13
J. S. Williamson	9–10	30	18.13
J. Schanfuss	1	31	7.95
R. Pehlman	6	32	7.95
Thos. Brady	9–18	32	53.74
Economy Realty Co	26–27	32	46.15
Dewitt Van Buskirk	35–41	32	38.50
Platt Realty Co	36	33	7.95
M. Hoeflick	37	33	7.95
Platt Realty Co	38–39	33	13.14
M. Hoeflick	42	33	7.95
Unknown	5– 6	34	13.14
Morris Small	3– 4	36	10.50
P. Epstein	23	37	6.69
H. A. Weeks	13	39	10.50
P. Biondi	33–34	39 F	10.50
Step Carusa	14–15	39 G	13.14
P. & J. Gracia	22–24	39 H	20.67
J. J. Hatfield	1– 6	40	20.67
Isaac Refoski	4– 5	42	7.95
G. Pelcanni	32	47	6.69
W. E. L. Kimkle	10	49	7.95
J. Lepoky	11	49	7.95
J. Larsner	14–15	50	10.50
J. Pavillo	18	51	6.69
J. Klersinger	16	52	6.69
J. Larsner	26	52	6.69
P. Kraslick	29	52	6.69
R. J. Quid	19	55	6.69
Unknown	18–20	55	10.50
"	4–5– 6	56	18.13
J. Larsner	24	57	7.95
F. R. Lazsner	25–26	57	7.95
J. Gulack	13	63	9.23
F. Renokousky	14	64	6.69
P. & M. Trudis	16–17	64	10.50
K. Warko	19	64	6.69
M. & J. Danowitz	10–13	65	23.22
Forward			$1,321.20

EXHIBIT "A"

Schedule #4a—Continued 3.

Name	Lot No.	Block		Amount
Forward				$1,321.20
N. Cohn and F. Larsner.....	21–23	65		18.13
M. Scronke	3	67		7.95
A. Yuishot	4– 5	67		13.14
J. Larsner	6	67		7.95
West 82nd St. Realty Co.....	32	67		7.95
City Construction Co.....	8–25	68		109.80
"	28–32	68		33.42
I. Czermske	13–14	69		15.59
T. M. Keyser.....	3– 4	73		20.67
"	1– 6	77		56.33
"	56–59	77		35.93
City Construction Co.....	1– 2	81		18.13
"	6–18	81		89.43
"	21–22	81		18.13
J. F. Goven.....	1– 2	86		20.22
F. C. Walls.....	9–12	87		43.57
W. Linchruim	17–20	87		23.22
H. Williams	40–42	88		94.03
Wm. Wood.....	41	91		57.61
"	42	91		57.61
"	43	91		60.15
"	44	91		57.61
W. H. Drake.....	58–60	91		20.67
J. Prauhl	57–58	97		9.23
A. E. Anderson R. Co.....	12–15	99 A		33.42
"	7–15	99 B		43.57
"	35–36	99 B		15.59
P. Chamberlin	37–40	99 B		28.31
F. W. Sievers.....	1– 3	99 C		21.95
"	7– 6	99 C		84.41
"	9–10	99 C		13.04
J. S. Sykes.....	11–16	99 C		33.42
"	14a–14b	99 C		13.04
"	17–26	99 C		48.69
O. Johnson	32–33	99 C		18.13
P. Chamberlin.....	44–46	101		25.76
"	55–59	101		53.74
J. McDonough	63–65	101		18.13
City Realty Co.....	12–17	108 B		33.42
J. Prautel	16–17	109 B	*	13.04
Wm. Hughes	37	109 B		7.95
Unknown	38	109 B		7.95
B. Hefferman	28	110 B		108.54
S. and I. N. Pamsey.....	23	110 D		80.61
J. and E. F. Applegate.....	40	110 D		75.44
Wm. Schuster	89	111		7.95
Forward				$3,006.77

EXHIBIT "A"

Schedule #4—Continued 4.

Name	Lot No.	Block	Amount	
Forward			$3,006.77	
Wm. Schuster	92	111	150.84	
E. D. Parker	25	112	9.23	
T. H. C. Martin	26	112	9.23	
L. Loach	33–34	112	15.59	
M. Sheppard	23	113	10.50	
J. S. Tynder	24	113	10.50	
E. Sykes	25–26	113	18.13	
J. M. Bruna	3– 4	115	15.59	
J. Vail	42	114	9.23	
P. H. Gilhooley	5–10	115	41.02	
O'Connoll	11–20	115	66.20	
E. D. Findler	23–24	115	15.59	
O. Carroll	27–29	115	128.89	
D. T. Anins	34	115	9.23	
B. Cranny	27	116	9.23	
S. L. Bernhardt	37–38	116	18.13	
H. Ryan	41	116	10.50	
J. C. Beebe	18	118	9.23	
P. H. Gilhooley	12	119	9.23	
L. P. Looker	9– 9½	120	10.50	
P. H. Gilhooley	21	120	7.95	
"	35–36	120	13.04	
"	39–42	120	23.22	
H. Shoale	48	122	9.23	
Jos. Grieso	49	122	9.23	
I. Steins	50	122	9.23	
A. C. Winans	26–28	99 C	81.88	
"	29–30	99 C	81.88	
TOTAL SALE, JANUARY 13, 1916				$3,819.02
SALE, JANUARY 27, 1917:				
Isaac S. Coyle	22–34	7	$ 50.67	
Anna Wittak	8	8	38.80	
"	19–20	8	72.90	
P. Tendrup	7	16	41.45	
J. A. Parlillo	18–19	21	17.28	
Standard Concrete Co	59–68	22	129.76	
G. C. Virts	15–17	30	17.28	
A. Zutter	24–25	37	12.49	
F. W. Bernard	22–26	39 F	26.85	
G. DeMaurer	40–44	39 H	31.62	
Angelo Forbicanna	31–34	40 J	22.06	
John Shurgene	40–41	40 J	42.47	
J. and M. Cahill	28–37	59	74.69	
City Construction Co	1– 5	68	38.80	
"	8–25	68	108.18	
"	28–32	68	38.80	
Forward			$ 764.10	$3,819.02

EXHIBIT "A"

Schedule #4a—Continued 5.

Name	Lot No.	Block	Amount	
Forward			$ 764.10	$3,819.02
A. Willis Shimp	3– 4	73	22.06	
"	1– 6	77	53.16	
"	56–59	77	54.02	
City Construction Co	1– 2	81	17.28	
"	5	81	10.10	
"	6–18	81	96.22	
"	21–22	81	17.28	
G. T. Goven	1– 2	86	26.85	
F. G. Willo	9–12	87	41.45	
H. S. Williams	40–42	88	96.22	
Economy Realty Co	22–23	96	14.88	
"	62c	96	14.88	
P. J. Olde	39–40	99 A	17.28	
Jennie S. Sykes	11–16	99 C	44.71	
"	17–20	99 C	22.06	
"	21–26	99 C	38.80	
W. E. Benedict	19	110 B	58.09	
P. J. Olde	20	110 B	56.72	
B. Hefferman	28	110 B	104.60	
M. E. Benjamin	1– 3	111	33.48	
"	13–14	111	75.87	
R. G. Nolan	43–44	114	17.28	
J. J. Fleming	21	117	37.45	
E. McCrea	11–15	120	43.22	
Robert McCracken	48–50	122	24.45	
TOTAL SALE, JANUARY 27, 1917				1,802.51
SALE, SEPTEMBER 26, 1917:				
B. M. Baincroft	15–17	30	$ 16.48	
F. W. Barnard	22–24	39 F	16.48	
"	25–26	39 F	11.96	
I. S. Cayles	22–28	7	39.09	
"	29–34	7	14.22	
J. and M. Cahill	28–37	59	70.76	
W. Farrell	26–27	16	11.96	
M. Gulbaik	39–42	12	21.01	
General Land Co	9	24	7.44	
"	35–41	32	34.58	
T. R. Grimm	3	114	10.84	
B. Hefferman	28	110 B	102.71	
P. Malone	28–30	39 D	18.74	
H. E. Muncell	21–26	99 C	37.09	
G. Mageon	7– 8	39 B	14.22	
Dr. R. G. Nolan	43–44	114	16.48	
P. J. Ryan	24–25	13	14.22	
J. Raventina	12	38	** 58.31	
Forward			$ 518.59	$5,621.53

EXHIBIT "A"

Schedule #4a—Concluded 6.

Name	Lot No.	Block	Amount	
Forward			$ 518.59	$5,621.53
Standard Concrete Co	59–60	22	145.37	
J. B. Stearns	29–31	94	32.31	
J. Sykes	11–14	99 C	25.53	
"	14a–14b	99 C	14.22	
"	15–20	99 C	36.83	
Anna Wittak	8	8	36.83	
"	19–20	8	68.49	
N. S. Williams	40–42	88	91.10	
TOTAL SALE, SEPTEMBER 26, 1917				969.27
TOTAL RECEIPTS FROM TAX SALES—THE HARRINGTON CO.				$6,590.80

* Marked Paid Aug. 18, 1916—$8.04 and entered in Cash Book.
** Marked Paid Dec. 20, 1915—$49.24. This item not in Cash Book.

EXHIBIT "A"

Schedule #4b—Continued 1.

BOROUGH OF ROSELLE PARK, N. J.

RECEIPTS FROM TAX SALES—OTHER THAN THE HARRINGTON CO.—AS NOTED IN TAX DUPLICATES.

Name	Reference Page	Reference Line	Sale, Jan. 13, 1916	Sale, Jan. 27, 1917	Purchaser
Est. L. Miller	2	11	$ 12.06		Karl Schaffer
Est. E. Graves	5	16	6.02		"
James Manatta	6	19	9.05		"
C. Heitman	7	10	12.06		"
E. A. Graves	19	14	8.04		"
M. Galbrock	46	20	6.03		"
H. Dalton	62	17	16.08		"
"	63	7	26.13		"
"	63	10	64.32		"
"	63	12	60.30		"
"	77	11	30.15		"
"	77	12	18.90		"
"	79	2	36.18		"
"	79	10	56.28		"
"	80	1	48.24		"
"	80	5	60.30		"
Karl Korones	60	5	16.08		Karl Korones
C. Heitmann	7	18		$ 11.28	Karl Schaffer
A. Axler	42	16		11.28	"
N. Balasansky	42	19		4.70	"
I. Rofaski	47	9		3.76	"
S. & S. Talian	49	9		5.64	"
Realty Investors Guide	50	13		3.76	"
"	50	15		4.70	"
M. Pustzac	52	3		2.82	"
K. Warski	52	5		2.82	"
K. Iles	52	12		7.52	"
J. Pavillo	52	13		7.52	"
Realty Investors Guide	55	17		3.76	"
J. & W. Fedos	56	8		6.58	"
F. Windinhon	56	11		8.46	"
K. Krones	65	6		11.28	"
Mrs. Ella Kowen	66	11		5.64	"
Joseph Charlen Est	73	15		9.40	"
Catherine Flynn	81	19		11.28	"
R. Weltchuk	88	12		7.52	"
A. & E. Kowolek	91	11		11.28	"
C. W. Hawkins	108	5		6.58	"
Emil Selvague	108	8		13.16	"
M. E. Stryker	109	9		5.64	"
F. S. Taylor	110	3		11.28	"
M. Repp	111	12		5.64	"
S. L. Bernhard	112	14		11.28	"
Forward			$ 486.22	$ 194.58	

EXHIBIT "A"

Schedule #4b—Concluded 2.

Name	Reference Page	Reference Line	Sale, Jan. 13, 1916	Sale, Jan. 27, 1917	Purchaser
Forward			$ 486.22	$ 194.58	
Mrs. E. Sheridan	114	9		5.64	Karl Schaffer
L. A. Ford	114	19		5.64	"
N. Cummings	115	3		11.28	"
G. F. Repp	115	10		5.64	"
E. S. Stevens	117	7		15.04	"
C. Leake	119	15		16.92	"
George Gerlock	7	7		7.52	W. J. Ridgway
John Olde	24	12		38.60	Frank Dobbins
J. S. Williamson Est	32	2		11.28	F. Finizio
Morris Maltz	96	4		15.04	A. A. Churchill
John M. Walsh	43	7		37.60	A. Danker
Mrs. Fred. E. Nichols	87	16		56.40	A. M. Woodruff
TOTAL RECEIPTS FROM TAX SALES OTHER THAN THE HARRINGTON CO. AS NOTED IN TAX DUPLICATES			$ 486.22	$ 421.18	

EXHIBIT "A"

Schedule #5.

BOROUGH OF ROSELLE PARK, N. J.

PROCEEDS OF BOND ISSUES.

Date	Detail	Amount
Mar. 8, 1915	Everett & Co	$ 1,500.00
" 24, "	"	69,218.30
July 2, "	Sinking Fund Commission	12,100.00
Sept. 15, "	"	30,000.00
TOTAL PROCEEDS OF BOND ISSUES		$112,818.30

EXHIBIT "A"

Schedule #6.

BOROUGH OF ROSELLE PARK, N. J.

PROCEEDS OF LOANS.

Date	Bank	Amount
Apr. 9, 1915	First National Bank, Roselle, N. J.	$ 1,500.00
May 1, "	"	1,000.00
June 3, "	"	5,475.50
" 7, "	"	4,791.88
" 18, "	"	1,073.93
" 18, "	"	7,000.00
July 6, "	"	12,918.22
" 17, "	"	6,793.39
Aug. 21, "	"	1,000.00
Sept. 4, "	National State Bank, Elizabeth, N. J.	1,800.00
" 15, "	"	1,680.00
" 18, "	"	1,000.00
Oct. 2, "	"	750.00
" 2, "	First National Bank, Roselle, N. J.	784.14
" 2, "	"	100.00
" 16, "	National State Bank, Elizabeth, N. J.	1,200.00
Nov. 1, "	"	400.00
" 6, "	"	1,000.00
" 6, "	"	1,500.00
" 6, "	First National Bank, Roselle, N. J.	1,500.00
" 6, "	"	1,887.08
" 20, "	"	500.00
" 20, "	"	1,500.00
Dec. 4, "	"	779.73
" 4, "	"	800.00
" 18, "	"	1,300.00
" 29, "	National State Bank, Elizabeth, N. J.	3,300.00
Apr. 7, 1916	First National Bank, Roselle, N. J.	2,000.00
June 17, "	"	6,000.00
July 8, "	"	2,000.00
" 8, "	"	1,536.40
" 22, "	"	771.33
Aug. 5, "	"	579.43
" 16, "	National State Bank, Elizabeth, N. J.	600.00
Sept. 15, "	"	4,000.00
Nov. 1, "	First National Bank, Roselle, N. J.	1,175.00
" 1, "	"	1,523.36
June 15, 1917	"	12,810.00
Aug. 21, "	"	1,118.29
Sept. 20, "	"	4,607.46
" 25, "	"	2,500.00
" 26, "	"	6,870.23
Nov. 3, "	"	2,000.00
TOTAL PROCEEDS OF LOANS		$113,425.37

EXHIBIT "A"

Schedule #7.

BOROUGH OF ROSELLE PARK, N. J.

TRANSFERS OF FUNDS FROM COLLECTOR'S ACCOUNTS TO OTHER BOROUGH BANK ACCOUNTS.

Date	Detail	Amount
Dec. 30, 1915	Check #103 drawn on Collector's 1915 account deposited in First National Bank Roselle, N. J..	$ 5,000.00
Mar. 14, 1916	Check #105 drawn on Collector's 1915 account deposited in First National Bank Roselle, N. J..	2,500.00
Dec. 4, "	Check #106 drawn on Collector's 1915 account deposited in First National Bank Roselle, N. J..	133.19
" 30, "	Check #3 drawn on Collector's 1915 account deposited in First National Bank Roselle, N. J..	3,000.00
Mar. 14, 1917	Check #6 drawn on Collector's 1916 account deposited in First National Bank Roselle, N. J..	2,500.00
Nov. 10, "	Check #12 drawn on Collector's 1916 account deposited in First National Bank Roselle, N. J..	134.35
Dec. 10, "	Check #1 drawn on Collector's 1916 account deposited in First National Bank Roselle, N. J..	1,500.00
" 31, "	Check #3 drawn on Collector's 1917 account deposited in National State Bank.....	500.00
Jan. 25, 1918	Check #5 drawn on Collector's 1917 account deposited in First National Bank Roselle, N. J..	6,528.86
TOTAL TRANSFERS OF FUNDS FROM COLLECTOR'S ACCOUNTS TO OTHER BOROUGH BANK ACCOUNTS		$ 21,796.40

EXHIBIT "A"

Schedule #8—Continued 1.

BOROUGH OF ROSELLE PARK, N. J.

ITEMS DEPOSITED AND SUBSEQUENTLY CHARGED BACK BY BANKS.

Date	Account	Amount	Total
Apr. 3, 1915	First National Bank, Roselle, N. J...	$ 14.48	
July 3, "	" ...	4.11	
" 12, 1916	" ...	63.91	
May 3, 1917	" ...	2.38	
" 5, "	" ...	9.41	
" 5, "	" ...	50.00	
July 31, "	" ...	17.50	
" 31, "	" ...	17.62	
Aug. 17, "	" ...	25.65	
			$ 205.06
Mar. 24, 1915	National State Bank.....	$ 38.13	
Oct. 26, 1916	"	50.00	
Apr. 18, 1917	"	83.64	
" 25, "	"	8.36	
Jan. 7, 1918	"	41.45	
Feb. 15, "	"	54.00	
			275.58
Dec. 10, 1915	Collector's 1915 Account.....	$ 47.23	
" 22, "	"	47.23	
" 22, "	"	45.22	
" 22, "	"	129.65	
" 23, "	"	10.00	
Jan. 3, 1916	"	162.81	
" 5, "	"	11.03	
" 11, "	"	63.91	
			517.08
Dec. 23, 1916	Collector's 1916 Account.....	$ 138.00	
Feb. 26, 1917	"	18.46	
May 26, "	"	9.41	
			165.87
Dec. 10, 1917	Collector's 1917 Account.....	$ 27.39	
" 10, "	"	12.00	
" 21, "	"	67.12	
" 27, "	"	75.54	
Jan. 4, 1918	"	107.88	
" 7, "	"	10.00	
			299.93
TOTAL			$1,463.52
Less Items which had not been made good and re-deposited, March 2, 1918:			
Benjamin Shepherd		$ 27.39	
Charles R. Morton.....		2.38	
Forward		$ 29.77	$1,463.52

EXHIBIT "A"

Schedule #8—Concluded 2.

Date	Account	Amount	Total
Forward		$ 29.77	$1,463.52
	Germania Mutual Savings Assn	50.00	
	Dominick Maglio	40.00	
	"	10.00	
	Stella Truscella	8.36	
	Charles Walters	54.00	
			192.13
TOTAL ITEMS DEPOSITED AND SUBSEQUENTLY CHARGED BACK BY BANKS			$1,271.39

EXHIBIT "A"

Schedule #9.

BOROUGH OF ROSELLE PARK, N. J.

MISCELLANEOUS RECEIPTS NOT IN CASH BOOKS.

Date	Detail	Amount	Total
Apr. 1, 1915	Interest on Balance—First National Bank Roselle, N. J.	$ 12.33	
June 30, "	do.	7.78	
Oct. 1, "	do.	12.88	
Dec. 31, "	do.	1.97	
Mar. 31, 1916	do.	9.48	
Aug. 7, "	do.	5.64	
Sept. 30, "	do.	.71	
Jan. 1, 1917	do.	1.42	
Apr. 2, "	do.	5.37	
June 29, "	do.	3.67	
Oct. 1, "	do.	1.21	
Dec. 31, "	do.	1.37	
Mar. 31, 1915	Interest on Balance—National State Bank Elizabeth, N. J.	2.69	
" 31, 1917	do.	4.83	
Apr. 1, 1915	Interest on Balance—First National Bank Roselle, N. J.—Sewer Extension 1 and 2 account	5.86	
" 1, "	Interest on Balance—First National Bank Roselle, N. J.—Interest Account	12.33	
June 30, "	do.	4.44	
Dec. 31, "	Interest on Balance—First National Bank Roselle, N. J.—Collector's 1915 Account	11.07	
Mar. 31, 1916	do.	14.96	$ 120.01
May 4, "	Liquor Licenses—The Clerk of Union County informs us that during the period under examination the following payments were made to the Borough for Liquor Licenses:		
	Jan. 30, 1915	$ 597.00	
	Oct. 16, "	597.00	
	Apr. 29, 1916	1,194.00	
	May 15, "	298.50	
	Aug. 22, "	298.50	
	Nov. 9, "	597.00	
	June 12, 1917	298.50	
	Sept. 6, "	298.50	
	Oct. 4, "	597.00	
	Total	$4,776.00	
	Of this, there is entered in Cash Books	3,582.00	
	Leaving unentered (A deposit of this is shown in National State Bank Check Book, May 4, 1916)		1,194.00
Sept. 3, 1915	Amount credited by National State Bank "From Int. a/c"		25.00
Oct. 1, 1917	Transfer from Coupon Account in National State Bank to regular account—credited by bank as a deposit December 3, 1917		375.00
TOTAL MISCELLANEOUS RECEIPTS NOT IN CASH BOOKS			$1,714.01

EXHIBIT "B"

BOROUGH OF ROSELLE PARK, N. J.

ITEMS IN TAXES CASH BOOKS WHICH COULD NOT BE CHECKED INTO TAX DUPLICATES.

			Tax Duplicate Year	Total	Franchise and Corporation Taxes	Interest	Apparently Taxes
1915	1	Mr. Ticonan	1914	$ 1.00			$ 1.00
"	7	C. M. Thompson	1914	11.44		$ .16	11.28
"	11	J. C. Bender	"	7.35		7.35	
"	14	West 82nd Realty	1915	124.36		124.36	
"	44	Elizabethtown Gas Light Co	"	592.69	$ 592.69		
"	44	"	"	503.00	503.00		
"	47	New York Telephone Co	"	137.58	137.58		
"	47	"	"	231.15	231.15		
"	64	Plainfield Union Water Co	"	703.50	703.50		
"	64	"	"	245.09	245.09		
"	64	Public Service Electric Railway Co.	"	442.20	442.20		
"	64	"	"	1,324.40	1,324.40		
"	64	Public Service Electric Co	"	723.47	723.47		
"	64	"	"	361.80	361.80		
"	73	G. & F. Higgs	"	9.04			9.04
"	73	Western Union Telegraph Co	"	80.40	80.40		
"	73	B. F. Tuthill Co	1914	33.16		33.16	
1916	6	A. G. Porter	1915	3.29		3.29	
"	19	Anderson & Casper	1914	253.00		253.00	
"	20	P. P. Stryker	"	3.15		3.15	
"	21	Park Chamberlain	"	85.65		85.65	
"	23	A. E. Anderson Co	1915	2.59		2.59	
"	23	H. Fish	"	4.16		4.16	
"	24	D. Boykin	1912–'13 '14 and '15	6.32		6.32	
"	25	H. Lane	1913–'14 and '15	1.78		1.78	
"	28	A. E. Anderson	1915	62.79		62.79	
"	28	"	1914	23.02		4.22	18.80
"	29	A. McDougall	1915	17.38		.90	16.48
"	52	New York & New Jersey Telephone Co.	1916	234.82	234.82		
"	52	Western Union Telegraph Co	"	104.50	104.50		
"	52	Elizabeth Gas Light Co	"	612.32	612.32		
"	61	Plainfield Union Water Co	"	236.27	236.27		
"	61	Public Service Electric Co	"	747.11	747.11		
"	61	Public Service Electric Railway Co.	"	1,357.31	1,357.31		
1917	17	W. C. Stephens	"	7.32			7.32
"	24	Robert McCrackin	*1909	12.03		5.62	6.41
"	34	"	*1908	10.95		5.39	5.56
"	34	"	*1907	11.11		5.48	5.63
Forward				$9,328.50	$8,637.61	$ 609.37	$ 81.52

EXHIBIT "B"

Concluded 2.

			Tax Duplicate Year	Total	Franchise and Corporation Taxes	Interest	Apparently Taxes
Forward				$9,328.50	$8,637.61	$ 609.37	$ 81.52
1917	34	Robert McCrackin	*1906	11.48		6.71	4.77
"	35	Tax Sale List	1915	**1,178.51		111.98	1,066.53
TOTALS				$10,518.49	$8,637.61	$ 728.06	$1,152.82

*We did not examine these Duplicates therefore we do not know whether the items are posted or not. In any event they would not effect the difference shown per EXHIBIT "A".

**We have deducted the total of this from the amount of money which was apparently received from Tax Sales before charging the amount of such Tax Sale money as unentered receipts. See EXHIBIT "A" Schedule #4.

EXHIBIT "C"

BOROUGH OF ROSELLE PARK, N. J.

RECONCILIATION OF TOTAL OF ASSESSMENTS AND INTEREST THEREON COLLECTED PER MISCELLANEOUS RECEIPT BOOKS FOR THE YEARS 1915, 1916 AND 1917 WITH THE TOTAL PAYMENTS RECORDED IN THE ASSESSMENT LEDGERS DURING THE SAME PERIOD.

TOTAL COLLECTIONS PER MISCELLANEOUS RECEIPT BOOKS:		
Book #1. pages 1 to 11 Inclusive Year 1915.....	$ 18,230.54	
" 1. " 15 to 22 " " 1916.....	12,953.71	
" 2. " 1 to 7 " " 1917.....	14,361.22	
TOTAL		$ 45,545.47
Deduct:		
Items other than Assessments or Interest on Assessments which are entered in Miscellaneous Receipt Books, Schedule #1.....	$ 11,144.90	
Assessments and Interest on Assessments entered in Miscellaneous Receipt Books but not posted to Assessment Ledgers:		
Dec. 2, 1916, W. Megargy, Sewer #1 and 2, Block 111 Lot 5:		
Principal $6.00		
Interest ..... .96	6.96	
A payment of $6.54 entered in cash receipts book January 21, 1916 balanced this account.		
January 6, 1917, H. Fish, L. W. & S. Improvement	39.50	
No Block or Lot numbers in cash receipts book.		
Total Deductions		11,191.36
BALANCE, BEING THE AMOUNT OF ASSESSMENTS AND INTEREST THEREON ENTERED IN CASH RECEIPT BOOKS.....		$ 34,354.11
Add:		
Items marked "Paid" in Assessment Ledgers but which do not appear in Miscellaneous Receipt Books,—See EXHIBIT "A" Schedule #2		8,977.09
TOTAL		$ 43,331.20
THIS AMOUNT IS IN AGREEMENT WITH THE TOTAL PAYMENTS RECORDED IN THE ASSESSMENT LEDGERS, per SUMMARY OF FOOTINGS OF "CASH" COLUMNS IN ASSESSMENT LEDGERS, SCHEDULE #2.....		$ 43,331.20

EXHIBIT "C"

Schedule #1.

BOROUGH OF ROSELLE PARK, N. J.

ITEMS OTHER THAN ASSESSMENTS OR INTEREST ON ASSESSMENTS WHICH ARE ENTERED IN MISCELLANEOUS RECEIPT BOOKS.

Liquor Licenses	$ 3,582.00
Rebate on Insurance	6.84
Sewer Permits	92.50
Street Opening Permits	645.25
Licenses	930.50
Fines	211.50
Miscellaneous	188.12
Franchise Tax from State Treasurer	3,306.90
Various Sales	97.50
Rent Borough Hall	570.00
Rent for Poll Places	74.00
Deposits on Bids	1,225.00
Repairs	51.19
Lorraine Fire House	33.60
Aldene Fire House	130.00
TOTAL ITEMS OTHER THAN ASSESSMENTS OR INTEREST ON ASSESSMENTS WHICH ARE ENTERED IN MISCELLANEOUS RECEIPT BOOKS	$ 11,144.90

EXHIBIT "C"

Schedule #2—Continued 1.

BOROUGH OF ROSELLE PARK, N. J.

SUMMARY OF FOOTINGS OF "CASH" COLUMNS IN ASSESSMENT LEDGERS.

Page	Column 1	Column 2	Column 3	Column 4	Column 5
LEDGER #1:					
1				$ 105.33	$ 73.00
2				81.82	108.11
3				151.80	179.73
4				215.14	145.60
5				298.16	44.34
6				72.98	300.96
7				307.91	86.36
8				169.39	281.49
9				270.94	119.60
10				13.96	102.58
12				126.92	53.46
13				8.52	711.36
14					81.12
15				49.55	108.07
16				141.81	282.89
17				40.51	170.22
18				63.72	45.15
19				18.44	210.46
41				147.06	
42				19.33	
44		$ 75.65	$ 31.59		
45		54.31	43.30		
46		23.40	41.32		
49		35.00	37.33		
58		282.56	147.43	97.57	
59		435.80	64.32	92.64	
60		1,303.03	494.78	189.04	
61		478.46	358.49	1,221.95	
63		1,546.04	1,124.02	632.36	
64		1,757.82	1,592.03	364.77	
67		1,110.51	195.30		
70	$ 2,297.10	1,373.43	942.59		
71	1,735.50	1,937.60	1,301.99	104.51	
72	57.28	523.17			
76	534.06	48.90	133.53		
78	171.00	65.22			
80	886.01	2,161.89	636.43		
81	541.87	645.21	430.10		
82	339.34	806.96	625.69		
LEDGER #2:					
1			56.74		
2			305.81	80.25	
3			223.09	4.09	
Forward	$ 6,562.16	$ 14,664.96	$ 8,785.88	$ 5,090.47	$ 3,104.50

EXHIBIT "C"

Schedule #2—Concluded 2.

Page	Column 1	Column 2	Column 3	Column 4	Column 5
Forward	$ 6,562.16	$ 14,664.96	$ 8,785.88	$ 5,090.47	$ 3,104.50
4			126.04		
5			56.34		
6			363.05	25.92	
10	692.82	307.50			
11	514.17	121.32	100.33	13.54	
12	560.26	114.64			
14	423.49				
15	350.86	17.69			
16	474.25	25.00			
17	119.08				
18	569.45	75.03			
19	72.45				
TOTAL	$ 10,338.99	$ 15,326.14	$ 9,431.64	$ 5,129.93	$ 3,104.50

RECAPITULATION

Column 1	$ 10,338.99
" 2	15,326.14
" 3	9,431.64
" 4	5,129.93
" 5	3,104.50
TOTAL	$ 43,331.20

EXHIBIT "D"

BOROUGH OF ROSELLE PARK, N. J.

RECONCILIATION OF CHECK BOOK BALANCES as of MARCH 2, 1918 WITH THOSE SHOWN BY BANK STATEMENTS.

	Total	First National Bank of Roselle	National State Bank	Collectors' First National Bank of Roselle 1915 Account	Collectors' First National Bank of Roselle 1916 Account	Collectors' First National Bank of Roselle 1917 Account
CHECK BOOK BALANCE—JANUARY 1, 1915	$ 6,817.73	$ 6,251.67	$ 566.06	$	$	$
DEPOSITS—See EXHIBIT "A"	531,662.58	333,733.60	48,219.66	50,859.83	51,215.93	47,633.56
TOTAL	$538,480.31	$339,985.27	$ 48,785.72	$ 50,859.83	$ 51,215.93	$ 47,633.56
Less:—Warrants and Checks drawn per Check Books and Items Charged back by Banks	536,285.63	339,035.12	47,541.19	50,859.83	51,215.93	47,633.56
CHECK BOOK BALANCE, MARCH 2, 1918	$ 2,194.68	$ * 950.15	$ 1,244.53	$	$	$
Add:—Outstanding Warrants—March 2, 1918	1,009.34	180.30	829.04			
BANK BALANCE—MARCH 2, 1918	$ 3,204.02	$ 1,130.45	$ 2,073.57	$	$	$

* The balance as of March 2, 1918 now shown in this Check Book is $997.37. This should be adjusted as follows:

MARCH 2, 1918—CHECK BOOK BALANCE			$ 997.37
Deduct:—			
Error in entering deposit of $1,738.84, March 1, 1918, as $1,748.84		$ 10.00	
Entry made, December 31, 1917, increasing Check Book Balance by "Unexplained Difference, 1916"		186.57	
Amount by which total charge slips charged to the account by bank, January 1, 1915 to March 2, 1918	$ 205.06		
exceed those deducted in Check Book, December 31, 1917	122.56	82.50	279.07
TOTAL			$ 718.30
Add:—			
Deposits credited by bank but not entered in Check Books:			
Apr. 3, 1915		$ 14.48	
June 30, "		4.44	
Mar. 31, 1916		9.48	
July 1, "		5.64	
" 3, "		63.91	
Sept. 30, "		.71	
Dec. 4, "		133.19	231.85
BALANCE AS ADJUSTED			$ 950.15

Exhibit P-103.

PERLEY MORSE & COMPANY
Certified Public Accountants
Sixty-one Broadway
New York
Telephone 1083 Rector
1084
Cable Address "Standit"

EXHIBIT "B"

WALTER L. HETFIELD, PROSECUTOR OF THE PLEAS

re: STATE vs. LANGHANS

SUMMARY OF DEPOSITS IN FIRST NATIONAL BANK AND NATIONAL STATE BANK, ACCORDING TO THEIR RECORDS

JANUARY 1, 1915 to DECEMBER 31, 1917, BY SIX MONTHS PERIODS.

	Total	1915		1916		1917	
		Jan. 1, to June 30	July 1, to Dec. 31	Jan. 1, to June 30	July 1, to Dec. 31	Jan. 1, to June 30	July 1, to Dec. 31
DEPOSITS IN FIRST NATIONAL BANK:							
General Account	$310,943.03	$113,787.50	$ 86,953.10	$ 32,186.26	$ 17,827.68	$ 24,324.20	$ 35,864.29
Chestnut Street Account							
Sewer Extension #1 & 2 Account	678.87	678.87					
Interest Account	236.60	236.60					
Collectors' Accounts 1915	50,859.83		42,277.23	8,518.69	63.91		
Collectors' Accounts 1916	51,215.93				39,718.48	11,497.45	
Collectors' Accounts 1917	41,893.74						41,893.74
Overpaid Account	48.84			48.84			
Shade Tree Commission Account	371.90			292.74	79.16		
TOTAL DEPOSITS IN FIRST NATIONAL BANK	$456,248.74	$114,702.97	$129,230.33	$ 41,046.53	$ 57,689.23	$ 35,821.65	$ 77,758.03
DEPOSITS IN NATIONAL STATE BANK:							
General Account	$ 46,352.70	$ 790.89	$ 13,926.28	$ 8,097.03	$ 13,076.98	$ 7,158.61	$ 3,302.91
Coupon Account	28,976.50			7,225.00	6,157.50	7,145.25	8,178.75
TOTAL DEPOSITS IN NATIONAL STATE BANK	$ 75,329.20	$ 790.89	$ 13,926.28	$ 15,322.03	$ 19,234.48	$ 14,573.86	$ 11,481.66
TOTAL DEPOSITS IN FIRST NATIONAL BANK AND NATIONAL STATE BANK	$531,577.94	$115,493.86	$143,156.61	$ 56,368.56	$ 76,923.71	$ 50,395.51	$ 89,239.69

Exhibit P-104.

Transcript of deposits placed to the credit of the Mayor and council of the Borough of Roselle Park, N. J. as shown on the books of the National State Bank of Elizabeth, N. J. from Jan. 1, 1915 to Sept. 3, 1915 inclusive:

1915	
Mar 16.....	160.24
17.....	274.90
22.....	260.70
31.....	92.36
".....	2.69
Total.....	790.89

John F. Newcomb, Cashier of The National State Bank of Elizabeth, N. J. being sworn, on his oath says: that the foregoing is a true transcript of deposits placed to the credit of the Mayor and and Council of the Borough of Roselle Park, N. J. from Jan. 1, 1915 to Sept. 3, 1915 inclusive as shown on the books of said bank

JOHN F. NEWCOMB.

Sworn and subscribed to before me
this Third day of December, 1918

J. H. GEORGE,
Notary Public,
(Seal) Elizabeth, N. J.

Transcript of Deposits placed to the credit of the Borough of Roselle Park, N. J. as shown on the books of The National State Bank of Elizabeth, N. J. from Sept. 3, 1915 to June 30, 1918 inclusive:

1915		1915	
Sept. 3.....	902.36	Oct. 2.....	750.00
".....	25.00	15.....	362.75
4.....	216.67*	16.....	1200.00
".....	1800.00	29.....	886.81
15.....	1680.00	Nov. 1.....	400.00
20.....	1000.00	6.....	1127.08
24.....	1075.61	".....	2500.00
		Total	13,926.28

* Balance to the credit of the Mayor and Council of the Borough of Roselle Park transferred to account of Borough of Roselle Park, N. J.

J. F. Newcomb.

1916		1916	
Jan. 3.....	3300.00	July 5.....	795.32
Feb 10.....	891.99	Aug 16.....	600.00
Mar 31.....	883.54	21.....	956.18
Apr 29.....	1827.50	26.....	587.63
May 4.....	1194.00	Sept. 5.....	144.57
		15.....	517.72
Total	8097.03	".....	4000.00
		27.....	4114.83
		Oct. 24.....	705.55
		Dec 16.....	655.18
		Total	13,076.98

1917			1917		
Feb	3.....	2545.76	Dec 3.....	375.00	
Mar	15.....	1477.78	21.....	1347.68	
	19.....	1092.61	31.....	1580.23	
	31.....	4.83			
Apr	7.....	1085.05	Total	3,302.91	10
	21.....	952.58			
	Total	7158.61			

1918		
Feb	5.....	2083.63
Mar	2.....	764.10
	15.....	463.15
Apr	1.....	221.23
May	1.....	312.76
"	20.....	411.92
June	8.....	50.00
	Total	4306.79

John F. Newcomb, Cashier of The National State Bank of Elizabeth, N. J., being sworn on his oath says: that the foregoing is a true transcript of deposits placed to the credit of the Borough of Roselle Park, N. J. from Sept. 3, 1915 to June 30, 1918 inclusive as shown on the books of said bank

JOHN F. NEWCOMB.

Sworn and subscribed to before me
this Third day of December, 1918

J. H. GEORGE,
Notary Public,
(Seal) Elizabeth N. J.

Transcript of Deposits in account of the Borough of Roselle Park, Interest account from Mar. 15, 1916 to Nov. 16, 1918.

1916		1917 (cont.)	
Mar. 15	$5,250.00	Sept. 17	$4,070.00
Apr. 1	975.00	Oct. 1	1,350.00
May 1	1,000.00	Nov. 3	1,000.00
Jul. 1	140.00		
Sept. 15	4,182.50	1918	
Oct. 2	975.00	Jan. 3	$ 225.00
Nov. 3	1,000.00	Jan. 24	140.00
		Mar. 6	5,025.00
1917		Apr. 20	975.00
Jan. 2	253.75	May 25	193.50
Feb. 3	5.00	Jun 8	500.00
Feb. 23	44.00	Jul 2	500.00
Mar. 16	5,137.50	Sep. 23	1,440.00
Apr. 2	975.00	Oct. 8	151.24
May 3	1,000.00	Oct. 30	1,000.00
Jul. 3	758.75	Nov. 16	1,000.00
Aug. 16	1,000.00		
		Total	$40,266.24

Deposits July 1, 1916—$140 and Jan 24, 1918—$140.00 were credited in error. They belong to the Board of Education, Borough of Roselle Park, N. J. deposited in payment of coupons.

NATIONAL STATE BANK,
Elizabeth, N. J.
J. F. NEWCOMB.

J. F. Newcomb, Cashier of the National State Bank of Elizabeth, N. J. being sworn on his oath says that the above is a true transcript of the Deposits placed to the credit of the Borough of Roselle Park interest account from March 15th, 1916 to Nov. 16, 1918.

J. F. NEWCOMB.

Sworn and subscribed to before me
this 18th day of December, 1918.

J. H. GEORGE,
Notary Public,
(Seal) Elizabeth, N. J.

Exhibit P-105.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—1—

Mayor and Council,
Borough of Roselle Park.

DEPOSITS

Date	*Amount*
1915 Jan. 2,	$ 2540.47 Bal.
	13.23
	195.07
	40.45
	11.73
	350.55
7,	206.49
8,	9.03
11,	817.32
14,	99.99
19,	975.00
26,	362.81
28,	642.96
Feb. 2,	1303.46
10,	2409.42
13,	2043.40
19,	742.31
Mar. 2,	2097.31
8,	1500.00
23,	108.93
30,	69218.30
Apr. 1,	2231.20
	12.33
6,	14.48
	334.80
13,	1500.00
	190.73
17,	122.04
27,	647.43
May 3,	1000.00
4,	4322.05
12,	5475.50
21,	1542.58
June 8,	373.01

9,	4791.88			
22,	8073.93			
30,	7.78		$ 116327.97	
July 2,	354.74	Less		
	12100.00	Bal.	2540.47	
6,	1778.98			
	12918.22		$113787.50	10
17,	496.79			
20,	6793.39			
Aug. 3,	1497.08			
23,	1000.00			
Sept. 9,	19.05			
	$36,958.25			

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—2—

20

Borough of Roselle Park,
Harry F. Langhans, Coll.

Date	*Amount*		
	36958.25		
1915 Aug. 31,	$ 363.24	$ 113787.50	
Sept. 4,	693.14		
9,	344.86		
15,	30000.00		
16,	629.71		
Oct. 1,	12.88		30
2,	283.46		
	884.14		
9,	148.48		
19,	1500.00		
Nov. 9,	1887.08		
19,	1311.39		
23,	2000.00		
26,	2054.77		
Dec. 7,	1579.73		
20,	1300.00		
30,	5000.00		
31,	1.97	86953.10	40
1916 Jan. 4,	3212.33		

	22,	4864.59	
Feb.	4,	3053.37	
Mar.	2,	2264.27	
	15,	4155.97	
	31,	9.48	
Apr.	4,	402.90	
	11,	2000.00	
	22,	723.52	
May	6,	973.76	
	22,	2556.08	
June	3,	678.19	
	16,	1286.16	
	19,	6000.00	
	30,	5.64	32186.26
July	7,	496.94	
	10,	3536.40	
	22,	63.91	
		1002.48	
	24,	771.33	
Aug.	4,	1199.45	
	8,	579.43	
Sept.	30,	.71	
Nov.	4,	1334.94	
	6,	2698.36	
	13,	2453.77	
Dec.	2,	555.35	
	4,	133.19	
	30,	1.42	
	30,	3000.00	$ 17827.68

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—3—

Borough of Roselle Park,
Harry F. Langhans, Coll.

Date		*Amount*	
1917 Jan.	6,	$ 778.22	
Feb.	1,	841.90	
	17,	681.55	
Mar.	3,	1041.37	
	15,	2500.00	
	31,	5.37	
May	3,	1895.03	
	10,	862.58	
	19,	333.66	
June	2,	1511.67	
	16,	1059.18	
	21,	12810.00	
	29,	3.67	$ 24324.20
July	3,	746.73	
	7,	1467.61	
	21,	1965.87	
	23,	1118.29	
Aug.	4,	518.38	
	13,	1702.89	
	18,	1743.31	
	20,	4607.46	
Sept.	8,	25.65	
		1656.03	
	15,	1536.64	
		30.00	
	17,	2500.00	
	27,	6870.23	
Oct.	1,	1.21	
		1854.69	
	6,	229.44	
	8,	597.00	
	10,	547.52	
	20,	237.37	
Nov.	3,	703.61	
	5,	2000.00	
	10,	134.35	
	17,	880.63	
Dec.	8,	688.01	
	10,	1500.00	
	31,	1.37	$ 35864.29

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—4—

Borough of Roselle Park,
Harry F. Langhans, Coll.

Date	*Amount*
1918 Jan. 2,	$ 41.41
	174.60
5,	1554.11
11,	593.84
15,	1500.09
16,	200.23
17,	13.45
18,	79.05
19,	105.52
21,	22.99
22,	1225.59
23,	57.29
24,	308.95
25,	6528.86
	76.28
26,	63.36
28,	437.07
29,	1884.11
30,	165.17
31,	55.04
	107.88
	674.88
	75.54
Feb. 1,	374.59
8,	161.22
	774.56
	1639.46
20,	301.37
28,	2707.68
Mar. 2,	1738.84
12,	306.56
14,	167.32
18,	85.44
19,	2500.00
30,	12.71
Apr. 1,	22.30

8,	298.52		
12,	205.52		
20,	364.54		
22,	6000.00		
May 1,	319.08		
	7.52		
20,	177.55		
21,	2233.14		
23,	386.69		
25,	58.40		
28,	129.83	$ 36918.15	

THE FIRST NATIONAL BANK OF ROSELLE, N J.

—5—

Borough of Roselle Park,
Harry F. Langhans, Coll.

Date	*Amount*	
	$ 36918.15	
1918 May 31,	37.05	
June 4,	255.43	
6,	253.59	
7,	168.57	
10,	101.22	
11,	94.04	
	10000.00	
13,	148.39	
18,	230.40	
20,	129.49	
21,	48.62	
25,	451.62	
29,	315.31	49151.88

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

Shade Tree Commission

Roselle Park,

Harry F. Langhans, Coll.

Date	*Deposits*
Mar. 14, 1916.	$138.04
Apr. 4, 1916.	154.70
Aug. 4, 1916.	76.16
Nov. 9, 1916.	3.00
	$371.90

The above account is still active.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

Overpaid Account

Harry Langhans, Coll.

Date	*Deposit*
Mar. 14, 1916.	$48.84
	$48.84

The above account is still active.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—1—

Harry F. Langhans, Collector.

BOROUGH OF ROSELLE PARK

(1915 Account)

Date	*Amount*	
1915 Nov. 26,	$ 2858.32	
Dec. 6,	2060.26	
10,	3016.80	
17,	1520.00	
20,	7732.72	
	7305.73	
	2117.52	
21,	7916.74	
23,	129.65	
28	7598.42	
	10.00	
31,	11.07	$ 42277.23
1916 Jan. 3,	2849.29	
22,	793.87	
	45.22	
31,	4815.35	
Mar. 31,	14.96	8518.69

Dec. 4, 1916—Balance $133.19, transferred to Reg. Account.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—2—

Harry F. Langhans, Collector,

BOROUGH OF ROSELLE PARK

(1916 Account)

Date		*Amount*	
	July 12,	63.91	
1916	Dec. 13,	$ 1676.13	
	19,	9552.90	
		10623.14	
	21,	14630.24	
	22,	3236.07	$ 39782.39
1917	Jan. 6,	2480.57	
	Feb. 1,	138.00	
		2671.02	
	Mar. 13,	1352.47	
	May 3,	1683.82	
	24,	59.41	
	26,	3112.16	11497.45

Nov. 10th, 1917 Balance $134.35, transferred to Reg. Account.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—3—

Harry F. Langhans, Collector.

BOROUGH OF ROSELLE PARK

(1917 Account)

Date	*Amount*	
1917 Nov. 17,	$ 816.21	
Dec. 6,	2074.54	
6,	194.20	
8,	2268.64	
17,	3518.52	
18,	7188.88	
19,	8974.76	
20,	3896.88	
20,	2236.82	
21,	1997.88	
21,	2289.86	
24,	3048.88	
26,	3387.67	$ 41893.74
1918 Jan. 2,	2031.58	
	3641.12	
	67.12	5739.82
		$ 47633.56

Balance of $6528.86, transferred to Reg. Account Jan. 26, 1918.

On Nov. 17, 1917, there was deposited the sum of $857.62, but check of $41.41 was charged back Nov. 20, 1917, reducing the deposit to $816.21.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—1—

Mayor and Council,
Borough of Roselle Park.

Sewerage Extension Fund #1 and #2.

Date		*Amount*	
1915 Jan.	2,	Bal. $ 973.80	
Feb.	2,	87.60	
	3,	263.60	
	10,	116.49	
	13,	48.38	
	19,	44.90	
Mar.	16,	42.00	
Apr.	1,	5.86	
	13,	70.04	$ 678.87

Balance of $217.18 transferred to Reg. Account.
Deposit on Sept. 4, $693.14.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—2—

Mayor and Council
Borough of Roselle Park.

Interest Account, Sewer Extension, #1 & 2.

Date		*Amount*	
1915 Jan.	2,	Bal. $ 2724.25	
Feb.	2,	30.08	
	3,	93.12	
	10,	37.81	
	13,	12.96	
	19,	13.69	
Mar.	16,	15.48	
Apr.	1,	12.33	
June	21,	16.69	
	30,	4.44	$ 236.60

Balance $306.11, transferred to Reg. Account.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

—3—

Chestnut Street Road Improvement Account,
Borough of Roselle Park.

Date		*Amount*
1914 Dec. 14,	Balance	$ 489.85

Balance, $169.85, transferred to Reg. Account.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

Total Deposits..... 511140.44

The above makes a total of $511,140.44, deposited in all the accounts.

I further certify that the above total includes a deposit on Sept. 4, 1915, in the Mayor and Council Account of $693.14, which was made up of $217.18, transferred from Sewer Extension #1 and #2 Account—$306.11, transferred from Interest Account —$169.85, transferred from Chestnut Street Road Improvement Account.

I also certify that under the date of July 2, 1915, there is included in the above total, a Deposit of $354.74, in the Mayor and Council Account which is a check that was charged to the account in error on April 6, 1915.

The Balance as of January 1, 1915 in the various accounts and not included in the above figures were as follows:—

Mayor and Council or Borough of Roselle Park Account	2540.47
Sewer Extension #1 and #2 Account	973.80
Interest Account	2724.25
Chestnut Street Road Improvement Account,	489.85

STATE OF NEW JERSEY, }
COUNTY OF UNION, } ss.:

Charles M. Applegate of full age, being duly sworn on his oath according to law, says the statements attached hereto are true to the best of his knowledge and belief.

C. M. APPLEGATE.

Subscribed and sworn to before me
this 21st day of December 1918 A. D.

ARTHUR CHURCHILL,
Notary Public,
(Seal) Union County, N. J.

THE FIRST NATIONAL BANK OF ROSELLE, N. J.

I hereby certify that the total deposits to the credit of the various Borough of Roselle Park Bank accounts in this institution during the Period, January 1, 1915 to June 30, 1918, are as follows:—

Mayor and Council or Borough of Roselle Park Account

Jan. 1, 1915 to June 30, 1915.	$113787.50
July 1, 1915 to Dec. 31, 1915.	86953.10
Jan. 1, 1916 to June 30, 1916.	32186.26
July 1, 1916 to Dec. 31, 1916.	17827.68
Jan. 1, 1917 to June 30, 1917.	24324.20
July 1, 1917 to Dec. 31, 1917.	35864.29
Jan. 1, 1918 to June 30, 1918.	49151.88

Total Deposits
Mayor and Council or Borough of
Roselle Park, $360094.91

Sewer Extension, #1 and #2 Account.

Jan. 1, 1915 to June 30, 1915.	$	678.87
Total Sewer Ex. #1 and #2 Accounts.		678.87

Interest Account.

Jan. 2, 1915 to June 30, 1915.	$	236.60
Total Deposits Interest Account		236.60

Chestnut Street Road Improvement Account.

No Deposits

Collectors Account

Jan. 1, 1915 to June 30, 1915.	.....
July 1, 1915 to Dec. 31, 1915.	42277.23
Jan. 1, 1916 to June 30, 1916.	8518.69
July 1, 1916 to Dec. 31, 1916.	39782.39
Jan. 1, 1917 to June 30, 1917.	11497.45
July 1, 1917 to Dec. 31, 1917.	41893.74
Jan. 1, 1918 to June 30, 1918.	5739.82
Total Deposits, Collectors Account	149709.32
Shade Tree Commission Account	371.90
Overpaid Account,	48.84

Exhibit P-107.

TREASURER'S REPORT

TO

MAYOR AND COUNCIL, BOROUGH OF ROSELLE PARK, N. J.

Jan. 4th 1918

Receipts for this day.
H. F. L.

Edinburgh Realty Co.	83.22
D. O'Connell	44.46
A. Faust	3.28
T. Bostock	73.96
J. S. Potter	160.52
A. W. Miller	7.84
Edw. Limberger	80.80
A. Schmand	50.02
M. Vossellman	57.—
Anderson Realty Co.	983.00
	1544.11
Rent for Aldene F. H.	10.—
	1554.11

Cks.	
	18.65
	964.36
	80.80
	7.84
	73.96
	83.22
	1228.83

HARRY F. LANGHANS.

Exhibit P-108.

TREASURER'S REPORT

TO

MAYOR AND COUNCIL, BOROUGH OF ROSELLE PARK,
N. J.

From Dec. 21st, 1917 to Jan. 4th, 1918.
Not inclusive.

Balance First National Bank of Roselle,		27.16
" National State Bank.		1438.31
	Receipts	
Taxes	1917	848.84
	1916	143.95
Road Improvements,		48.14
Sidewalk,		19.90
Fines (Amatel & Stevens)		46.—
Rent Account, Aldene,		
" " Borough Hall,		57.—
" " Lorraine,		
Bell Tower (J. C. Woodruff)		19.—
Licenses, Peddlars,		
" Dogs,		72.—
" Taverns,		
From collector a/c		500.—

Disbursements

	Sewer Construction,		
	Sewer Maintainance,		
	Sidewalk Construction,		
10	General,	991.25	
	Police,	548.35	
	Fire,	152.50	
	Street Lights,		
	Highways and Garbage,	296.50	
	Board of Health,		
	Overseer of the Poor,		
	Building and Property, Boro Hall	16.08	
	Interest on Bonds,	225.—	
	5% retainer on Sidewalks	42.62	
20	Dep. on Bids Returned,		
		2372.30	3220.30

Balance in First National Bank of Roselle	$201.76
Balance in National State Bank	$646.24
	848.—

30 Dated, Jan. 4th, 1918.

Respectfully submitted,

HARRY F. LANGHANS,
Treasurer.

40

Exhibit P-109.

FIRST NATIONAL BANK
OF ROSELLE

Deposited by
Boro of Roselle Park, N. J.

Roselle, N. J. 1/5 1918

Checks for Credit Subject to Collection.

	Dollars	Cents
Currency	325	
Silver		28
Gold		
Checks as follows:		
	18	65
	964	36
	80	80
	7	84
	83	22
	73	96
Total	$1554	11

See that all checks and drafts are endorsed.

Duplicate Deposit Ticket

Please bring with your Pass Book, and have this deposit entered in same. This ticket is given as a memorandum of this deposit and is not transferable.

L A M

Deposited by me Arthur M. Crane.

Exhibit P-110.

January 24th. 1918

Mr. H. F. Langhans
Roselle Park, N. J.

Dear Sir:

You are hereby requested to turn over to Arthur Churchill acting Collector all funds, books and papers pertaining to the office of Collector and Treasurer, and belonging to the Borough of Roselle Park, also the keys to the vault in the Borough Hall as well as the combination to the vault, and you are also directed to immediately transfer your Collectors account to the general account of the Borough of Roselle Park at the First National Bank at Roselle, N. J.

Yours very truly,

VINCENT J. KUSTING,
EDWIN MORGANKAMP,
FRANK FEIRER,
Finance Committee,
Borough of Roselle Park.

Approved

ARTHUR M. CRANE
Mayor

Exhibit P-111.

Borough of Roselle Park, N. J.

Cash on hand

Case No. 851
Work Done by C. E.

Date: From..... To.....

Counted January 29, 1918, 9.30 A. M.

50		100		
20		180		
10		190		
5	Bills	30		
2		4		
1		9	513.00	
Check			161.88	John J. Cooley
			674.88	

O K
HARRY F. LANGHANS.

Received the above amount (Five hundred thirteen Dollars $513.00) in cash, and check for One hundred sixty one and 88/100 Dollars.
Jany 29 1918

ARTHUR CHURCHILL,
Acting Collector.

Exhibit P-112.

Prepared by
PERLEY MORSE & COMPANY
Certified Public Accountants
Sixty-one Broadway
New York

EXHIBIT "A"

WALTER L. HETFIELD, PROSECUTOR OF THE PLEAS

re: STATE vs. LANGHANS

Schedule No.		Total	1915 July 1, to Dec. 31	1916 Jan. 1, to June 30	1916 July 1, to Dec. 31	1917 Jan. 1, to June 30	1917 July 1, to Dec. 31
	RECEIPTS WHICH APPEAR IN THE RECORDS OF BOROUGH:						
	Taxes Cash Book 1915	$ 52,730.22	$ 52,730.22	$	$	$	$
	Taxes Cash Book 1916	62,243.04		16,601.09	45,641.95		
	Taxes Cash Book 1917	81,837.03				22,821.81	59,015.22
	Receipts recorded in 1917 Taxes Book subsequent to the time when we audited it and established the Total of $81,837.03 shown above:						
	Page 72 P. S. Rail Co	$1,495.61					
	Page 73 P. S. Elec. Co	843.26	2,338.87				2,338.87
	Miscellaneous Cash Book 1915		8,576.84	8,576.84			
	Miscellaneous Cash Book 1916		12,953.71		7,168.20	5,785.51	
	Miscellaneous Cash Book 1917		14,361.22			5,598.63	8,762.59
1	Items marked Paid in Tax Duplicates which do not appear in Cash Books		8,783.08	842.88	2,013.80	5,886.40	40.00

2	Items marked Paid in Assessment Ledgers which do not appear in Cash Books	7,813.53	58.46	3,106.29	4,648.78		
4	Receipts from Tax Sales entered in Tax Duplicates:						
	Sale of January 13, 1916	3,138.56		3,138.56			
	Sale of January 27, 1917	1,765.74				1,765.74	
5	Proceeds of Bond Issues	42,100.00	42,100.00				
6	Money Borrowed from Banks	92,584.06	42,492.56	12,307.73	7,877.79	12,810.00	17,095.98
7	Money drawn out of one Borough Bank and re-deposited in another	15,267.54	5,000.00	2,500.00	3,133.19	2,500.00	2,134.35
8	Miscellaneous Receipts entered in Check Books only	1,668.58	50.92	1,218.44	6.35	15.29	377.58
12	Checks drawn from regular accounts to National State Bank for Interest due on Bonds and credited to Coupon Account as a deposit	28,976.50		7,225.00	6,157.50	7,415.25	8,178.75
	TOTAL RECEIPTS WHICH APPEAR IN THE RECORDS OF THE BOROUGH	$437,138.52	$151,851.88	$ 55,279.11	$ 79,137.47	$ 52,926.72	$ 97,943.34
	RECEIPTS WHICH DO NOT APPEAR IN THE RECORDS OF THE BOROUGH:						
3	Personal Property Taxes paid by Corporations; not charged in Tax Duplicates and not entered in Cash Book	$ 5,357.43	$	$	$ 2,884.20	$	$ 2,473.23
4	Receipts from Tax Sales not entered	1,841.48		1,166.68		457.95	216.85
9	Tax Payments for which we have seen receipts which do not appear in the books	3,399.76	12.26	116.84	60.42	384.76	2,825.48
10	Payments of Assessments for which we saw receipts. The original Assessments were not charged against the property owners on the books, and the payments are not shown on the records	5,193.70	4,971.55	222.15			
	TOTAL RECEIPTS WHICH DO NOT APPEAR IN THE RECORDS OF THE BOROUGH	$ 15,792.37	$ 4,983.81	$ 1,505.67	$ 2,944.62	$ 842.71	$ 5,515.56
	TOTAL RECEIPTS	$452,930.89	$156,835.69	$ 56,784.78	$ 82,082.09	$ 53,769.43	$103,458.90
	DEPOSITS ACCORDING TO BANK RECORDS	416,084.08	143,156.61	56,368.56	76,923.71	50,395.51	89,239.69
	NOT ACCOUNTED FOR	$ 36,846.81	$ 13,679.08	$ 416.22	$ 5,158.38	$ 3,373.92	$ 14,219.21

40 30 20 10

Exhibit P-113.

To His Honor, the Mayor and the Borough Council of the Borough of Roselle Park;

Gentlemen:

As the Collector of the Borough of Roselle Park, I am under charge of defalcation of the Borough's monies. I am innocent of this charge or of any wrong doing or shortage in my accounts

At the same time, I realize that it may be embarrassing to the Borough were I to continue to exercise the duties of my office while under this cloud.

For this reason, and in order to assist the Borough in the conduct of its affairs, I write to advise you that until I am exonerated of the charge against me, I will not exercise or attempt to exercise the duties of my office, except as requested or required to do so by his Honor, the Mayor, or the Borough Council.

In the meantime, I am content to have you temporarily appoint some other person to conduct the necessary affairs of my office.

Let me add that it is my earnest wish and desire that a prompt, full and fair trial or hearing of the charge against me be had.

Dated May 15th, 1918.

Most respectfully yours,

HARRY F. LANGHANS,
Collector of the Borough of Roselle Park.

Exhibit P-114.

30 Broad Street

Roselle Park, N. J. June 8th 1917.

To the Mayor and Council
of the Borough of Roselle Park,
Roselle Park, New Jersey.

Dear Sir and Gentlemen:

I have examined the accounts of the Borough, and compared the accompanying Schedules in relation thereto, and hereby certify that I believe the attached to correctly show the available Assets and Liabilities of the Borough of Roselle Park at December 31st 1916.

Attached hereto are the following statements,

1—Statement of Assets and Liabilities

2—Schedule "A"—Cash on Hand and Securities owned.

3— " "B"—Assessments and Taxes Uncollected.

4— " "C"—Bonds Outstanding

5— " "D"—Floating Indebtedness.

Respectfully submitted,

E. T. MAGOWAN,
Borough Auditor.

BOROUGH OF ROSELLE PARK, N. J.

STATEMENT OF ASSETS AND LIABILITIES

EXCLUSIVE OF REAL ESTATE AND IMPROVEMENT VALUATIONS, AS OF

DECEMBER 31st 1916

ASSETS:			
Sinking Fund (In custody of Sinking Fund Commissioners)		$49,048.92	
Assessments Uncollected—			
Account Sewers	$23,034.07		
" Roads	34,291.01		
" Sidewalks	7,904.75	65,230.83	
Taxes Uncollected		80,176.66	
Bank Balances		2,712.35	
		$197,168.76	
LIABILITIES:			
Bonded Indebtedness			$384,700.00
County Road Indebtedness—Bonds			8,680.00
Improvement Certificate of Indebtedness (Due First National Bank of Roselle, N. J.)			6,297.60
Tax Certificates of Indebtedness Unpaid			35,905.00
			$435,582.60
Balance or Excess Liabilities over Available Assets		238,413.84	
		$435,582.60	$435,582.60

BOROUGH OF ROSELLE PARK, N. J.

DECEMBER 31st 1916

SCHEDULE "A"

CASH ON HAND AND SECURITIES OWNED:

BANK BALANCES:		
First National Bank of Roselle	$2,618.37	
National State Bank of Elizabeth, N. J.	93.98	$2,712.35
SINKING FUND:		
Cash on Hand—1st National Bank of Roselle	6,030.21	
Cash on Hand—National State Bank of Elizabeth	1,318.71	
4% Outlet Sewer Bonds	2,200.00	
4½% Borough Hall Bonds	11,500.00	
4½% Funding Bonds	28,000.00	49,048.92
		$51,761.27

BOROUGH OF ROSELLE PARK, N. J.

DECEMBER 31st 1916

SCHEDULE "B"

ASSESSMENTS & TAXES UNCOLLECTED:

	SEWER ASSESSMENTS:		
	Original Sewer	$1,415.64	
	Extensions #1 and #2	15,188.30	
	Lateral Sewer—Webster Ave.	240.00	
	" " —Warren "	75.00	
	" " —Laurel "	223.80	
	" " —Chestnut St.	1,090.68	
	" " —Union, Sherman, Sheridan & Clay Ave.	2,081.75	
	" " —Lehigh Pl., Clay, Webster & Lincoln Aves.	2,718.90	$23,034.07
	IMPROVEMENTS:		
	Roads—Union Road	76.60	
	" —Grant Ave.	24.65	
	" —Clay Ave., West)		
	" — " " East)	3,770.00	
	" —Chestnut St.	5,150.05	
	" —Grant Ave.	11,385.62	
	" —Locust, Walnut & Sheridan Aves.	13,885.09	3,429.01
	Sidewalks—Grant Ave., Union Road & Sherman Ave.		
	" —Webster, Walnut, Lincoln, Sherman and Grant	2,304.71	
	" —Original	1,160.59	
	" —Westfield Ave.	868.17	
	" —Seaton Ave.	461.50	
	" —Lehigh Pl., Clay, Warren, Sheridan, Faitoute Aves., & Locust Sts.	3,109.78	7,904.75
	TAXES UNCOLLECTED:		
	1914—Taxes	7,547.69	
	1915— "	16,512.32	
	1916— "	54,364.63	
	Poll, Dog & Personal Taxes, 1911 to 1916	1,752.02	80,176.66
			$145,407.49

BOROUGH OF ROSELLE PARK, N. J.

DECEMBER 31st 1916

SCHEDULE "C"

BONDED INDEBTEDNESS:

BONDS OUTSTANDING:

SEWER BONDS:

Issued in 1908 due Nov. 1st 1928	Interest	5%	$47,000.00	
Issued in 1910 due Apr. 1st 1920	"	"	40,000.00	
Issued in 1910 due Apr. 1st 1940	"	"		
Provided for by 3% Sinking Fund			14,000.00	
Issued in 1912, due one each year	"	4%	2,200.00	$103,200.00

SCHOOL BONDS:

Issued in 1902 due 1922	"	4%	$ 6,000.00	
" " 1907 " 1927	"	"	7,000.00	
			$13,000.00	

HIGH SCHOOL:

Issued in 1908 due 1928	"	"	$18,000.00	
" " " " 1933	"	"	25,000.00	
" " " " 1938	"	"	25,000.00	
			$68,000.00	

SHERMAN SCHOOL:

Issued in 1912 due 1917	"	4½%	2,000.00	
" " 1912 " 1918	"	"	2,000.00	
" " 1912 " 1919	"	"	2,000.00	
" " 1912 " 1920	"	"	2,000.00	
" " 1912 " 1942	"	"	21,000.00	
			$29,000.00	

NEW HIGH SCHOOL:

Issued in 1915			65,000.00	175,000.00

REFUNDING BONDS:		
Issued March 15th 1915, due 1936	$67,000.00	
Interest 4½% (70 @ $1,000. less $3,000 Retired)		
BOROUGH HALL BONDS:		
Issued July 1st 1915 (24 @ $500. less $500. Retired)	11,500.00	
Interest @ 4½%—1 due each year July 1/16 to July 1/39		
FUNDING BONDS:		
Issued September 15th 1915, due 1935	28,000.00	
Interest 4½% (30 @ $1,000. less $2,000. Retired)		
2 due each Sept. 15—1916 to 1925 inc.		
1 " " " " 1926 " 1935 "		106,500.00
COUNTY ROAD INDEBTEDNESS:		
4½% County Bonds (Demand)		8,680.00
		$393,580.00

6/7/17

BOROUGH OF ROSELLE PARK, N. J.

DECEMBER 31st 1916

SCHEDULE "D"

FLOATING INDEBTEDNESS:

Improvement Certificates of Indebtedness First National Bank of Roselle, Interest @ 5%		
November 6th 1915	$1,887.08	
July 8th 1916	1,536.40	
" 22nd "	771.33	
August 5th "	579.43	
November 1st "	1,523.36	$6,297.60
Amounts borrowed upon Certificates issued in anticipation of Taxes to be collected—Interest @ 5%—		

June 12th 1914 from First National Bank, Roselle	$6,000.00	
April 12th 1915 from First National Bank, Roselle	1,500.00	
April 7th 1916 from First National Bank, Roselle	2,000.00	
June 17th 1916 from First National Bank, Roselle	6,000.00	
July 8th 1916 from First National Bank, Roselle	2,000.00	
Nov. 1st 1916 from First National Bank, Roselle	1,175.00	18,675.00
Sept. 4th 1915 from National State Bank, Elizabeth	$1,800.00	
Sept. 15th 1915 from National State Bank, Elizabeth	1,680.00	
Sept. 18th 1915 from National State Bank, Elizabeth	1,000.00	
Oct. 2nd 1915 from National State Bank, Elizabeth	750.00	
Oct. 16th 1915 from National State Bank, Elizabeth	1,200.00	
Nov. 1st 1915 from National State Bank, Elizabeth	400.00	
Nov. 6th 1915 from National State Bank, Elizabeth	1,000.00	
Nov. 6th 1915 from National State Bank, Elizabeth	1,500.00	
Jan. 3rd 1916 from National State Bank, Elizabeth	3,300.00	
Aug. 15th 1916 from National State Bank, Elizabeth	600.00	
Sept. 15th 1916 from National State Bank, Elizabeth	4,000.00	17,230.00
		$42,202.60

6/7/17

Exhibit D-1.

Roselle Park, N. J.
December 7, 1917

The Hon. Mayor and Council
Borough of Roselle Park, N. J.

Gentlemen:

Having been informed that a general audit of the Borough finances, which I understood would be made by the State Commissioner of Municipal Accounts, will not be made in the near future, I beg to ask that you will have such audit made by some outside auditing concern.

Very respectfully yours,

HARRY F. LANGHANS,
Borough Treasurer.

Exhibit D-2.

To His Honor, the Mayor and the Borough Council of the Borough of Roselle Park;

Gentlemen:

As the Collector of the Borough of Roselle Park, I am under charge of defalcation of the Borough's monies. I am innocent of this charge or of any wrong doing or shortage in my accounts.

At the same time, I realize that it may be embarrassing to the Borough were I to continue to exercise the duties of my office while under this cloud.

For this reason, and in order to assist the Borough in the conduct of its affairs, I write to advise you that until I am exonerated of the charge against me, I will not exercise or attempt to exercise the duties of my office, except as requested or required to do so by his Honor, the Mayor, or the Borough Council.

In the meantime, I am content to have you temporarily appoint some other person to conduct the necessary affairs of my office.

Let me add that it is my earnest wish and desire that a prompt, full and fair trial or hearing of the charge against me be had.

Dated May 15th, 1918.

Most respectfully yours,

HARRY F. LANGHANS,
Collector of the Borough of Roselle Park.

Exhibit D-3.

30 Broad Street

Roselle Park, N. J. December 17th 1915.

To the Mayor and Borough Council
of Roselle Park,
Roselle Park, New Jersey.

Dear Sir and Gentlemen:

I have examined the accounts of the Borough for the period January 1st 1915 to October 31st 1915, and find same to be correct, as shown in the accompanying statements; it will be noted that the Assets, which may all be considered available, amount to $120,107.23, which is exclusive of the Real Estate owned by the Borough, and all improvements which have been made. Against these Assets it will be noted that the Liabilities amount to $419,671.14, showing an excess of Liabilities over available Assets of $299,563.91, which represents the Taxpayers' interest in the Borough at large.

I would call your attention to the amounts uncollected for taxes, including Poll, Dog and Personal Taxes, amounting to $20,396.96, and also for assessments which have been levied account Sewers and other Improvements, and would suggest that steps be taken so that old items of Poll and Personal Taxes be collected, or authority be given to write such uncollectible items off the books, and would further suggest that the long standing charges for assessments account of Sewers and improvements be taken up with a view of having these amounts collected.

There is no system of book-keeping, and the only way to keep proper control and present a proper Balance Sheet and statements, is to install a controlling Ledger, in which would be entered all ac-

counts pertaining to the Borough. There should also be entered in this Ledger the value of the Buildings and Real Estate as owned by the Borough, and the cost of making improvements as improvements are made; also showing Contingent Liabilities as to Appropriations, etc.

It will be noted that the accompanying Statements do not show the Assets which are in the hands of the Board of Education, as I understand, that is a distinct institution from the Borough, insofar as its available cash and expenditures are concerned.

Attached hereto are the following statements,—

1—Statement of Assets and Liabilities

2—Schedule "A"—Cash on Hand and Securities owned.

3— " "B"—Assessments and Taxes uncollected

4— " "C"—Bonds outstanding

5— " "D"—Floating Indebtedness.

Respectfully submitted,

E. T. MAGOWAN,
Borough Auditor.

30 Broad Street

BOROUGH OF ROSELLE PARK, N. J.

STATEMENT OF ASSETS AND LIABILITIES EXCLUSIVE OF REAL ESTATE AND IMPROVEMENT VALUATIONS, AS OF OCTOBER 31st 1915

ASSETS:			
Sinking Fund (in custody of Sinking Fund Commissioners)		$46,584.85	
Assessments Uncollected,—			
Account Sewers	$22,179.69		
" Roads	24,653.31		
" Sidewalks	5,420.69	52,253.69	
Taxes Uncollected		20,396.96	
Bank Balances		871.73	
		$120,107.23	
LIABILITIES:			
Bonded Indebtedness			$393,200.00
County Road Indebtedness—Bonds			8,680.00
Improvement Certificate of Indebtedness (Due First National Bank of Roselle, N. J.)			784.14
Tax Certificates of Indebtedness Unpaid			17,007.00
			$419,671.14
Balance or Excess Liabilities over Available Assets		299,563.91	
		$419,671.14	$419,671.14

I have examined the Accounts of the Borough and compared the accompanying schedules in relation thereto, and certify the above statement to be correct as to the available Assets and Liabilities of the Borough of Roselle Park at October 31st 1915.

E. T. MAGOWAN
Borough Auditor.

12/17/15

30 Broad Street

BOROUGH OF ROSELLE PARK, N. J.

OCTOBER 31st 1915

SCHEDULE "A"

CASH ON HAND AND SECURITIES OWNED:

BANK BALANCES:

First National Bank of Roselle	$62.64	
National State Bank of Elizabeth, N. J.	809.09	$871.73

SINKING FUND:

Cash on Hand—1st National Bank of Roselle,	384.85	
Cash on Hand—National State Bank of Elizabeth,	1,000.00	
4% Outlet Sewer Bonds	3,200.00	
4½% Borough Hall Bonds	12,000.00	
4½% Funding Bonds	30,000.00	46,584.85
		$47,456.58

12/17/15

30 Broad Street

BOROUGH OF ROSELLE PARK, N. J.

OCTOBER 31st 1915

SCHEDULE "B"

ASSESSMENTS AND TAXES UNCOLLECTED:

SEWER ASSESSMENTS:			
Original Sewer		$1,458.00	
Extensions #1 and #2		16,616.31	
Lateral Sewer—Webster Ave.		240.00	
" " Warren "		75.00	
" " Laurel "		258.80	
" " Chestnut St.		1,090.68	
" " Union, Sherman, Sheridan & Clay Aves.		2,440.90	$22,179.69
IMPROVEMENTS:			
Roads—Union Road		$ 90.60	
" —Grant Ave.		24.65	
" —Clay Ave., West		2,374.24	
" — " " East		1,920.44	
" —Chestnut St.		7,086.10	
" —Grant Ave.		13,157.28	24,653.31
Sidewalks—Grant Ave., Union Road, and Sherman Ave.		$1,087.35	
" —Webster, Walnut, Lincoln, Sherman and Grant		1,608.19	
" —Original		1,233.60	
" —Westfield Ave.,		894.07	
" —Seaton Ave.,		597.48	5,420.69
TAXES UNCOLLECTED:			
1913—Taxes		$4,505.75	
1914— "		14,953.19	
Poll, Dog and Personal Taxes—1911		7.50	
" " " " " —1912		71.10	
" " " " " —1913		221.22	
" " " " " —1914		638.20	20,396.96
			$72,650.65

12/17/15

30 Broad Street

BOROUGH OF ROSELLE PARK, N. J.

OCTOBER 31st 1915

SCHEDULE "C"

BONDED INDEBTEDNESS:

BONDS OUTSTANDING:

SEWER BONDS:

Issued in 1908 due Nov. 1st 1928	Interest	5%	$47,000.00	
Issued in 1910 due Apr. 1st 1920	"	"	40,000.00	
Issued in 1910 due Apr. 1st 1940 provided for by 3% Sinking Fund	"	"	14,000.00	
Issued in 1912, due one each year	"	4%	3,200.00	$104,200.00

SCHOOL BONDS:

Issued in 1902 due 1922	"	4%	$ 6,000.00	
" " 1907 " 1927	"	"	7,000.00	
			$13,000.00	

HIGH SCHOOL:

Issued in 1908 due 1928	"	4½%	$18,000.00	
" " " " 1933	"	"	25,000.00	
" " " " 1938	"	"	25,000.00	
			$68,000.00	

SHERMAN SCHOOL:

Issued in 1912 due 1916	"	4½%	$ 2,000.00	
" " " " 1917	"	"	2,000.00	
" " " " 1918	"	"	2,000.00	
" " " " 1919	"	"	2,000.00	
" " " " 1920	"	"	2,000.00	
" " " " 1942	"	"	21,000.00	
			$31,000.00	

NEW HIGH SCHOOL:		
Issued in 1915	$65,000.00	177,000.00
REFUNDING BONDS:		
Issued March 15th 1915, due 1936 Interest 4½% (70 @ $1,000.00)	$70,000.00	
BOROUGH HALL BONDS:		
Issued July 1st 1915 (24 @ $500.) Interest @ 4½%—1 due each year July 1/16 to July 1/39	12,000.00	
FUNDING BONDS:		
Issued September 15th 1915, due 1935 Interest 4½% (30 @ $1,000.00)	30,000.00	
2 due each Sept. 15th—1916 to 1925 inc.		
1 due each Sept. 15th—1926 to 1935 inc.		112,000.00
COUNTY ROAD INDEBTEDNESS:		
4% County Bonds (Demand)		8,680.00
		$401,880.00

12/17/15

30 Broad Street

BOROUGH OF ROSELLE PARK, N. J.

OCTOBER 31st 1915

SCHEDULE "D"

FLOATING INDEBTEDNESS:		
Improvement Certificate of Indebtedness due First National Bank of Roselle, issued October 2nd 1915 (Interest @ 5%)		$ 784.14
Amount borrowed upon Certificates issued in anticipation of Taxes to be collected (Interest @ 5%)		
June 12th 1914 from First National Bank, Roselle	$6,000.00	
Dec. 15th 1914 from First National Bank, Roselle	477.00	
Apr. 12th 1915 from First National Bank, Roselle	1,500.00	
Aug. 21st 1915 from First National Bank, Roselle	1,000.00	
Oct. 2nd 1915 from First National Bank, Roselle	100.00	
Oct. 16th 1915 from First National Bank, Roselle	1,500.00	10,577.00
Sept. 4th 1915 from National State Bank of Elizabeth	$1,800.00	
Sept. 15th 1915 from National State Bank of Elizabeth	1,680.00	
Sept. 18th 1915 from National State Bank of Elizabeth	1,000.00	
Oct. 2nd 1915 from National State Bank of Elizabeth	750.00	
Oct. 16th 1915 from National State Bank of Elizabeth	1,200.00	6,430.00
		$17,791.14

12/17/15

Stipulation as to Exhibits that Were Summarized.

It is hereby stipulated and agreed by and between counsel for the respective parties hereto that the following contains the essential elements of the exhibits referred to, without prejudice, however, to either side to refer to, use or produce at any time the original exhibit or exhibits or true copies thereof.

WALTER L. HETFIELD, JR.,
Prosecutor of the Pleas,
Union County,
Attorney for Defendant-in-Error.

ABE J. DAVID,
Attorney for Plaintiff-in-Error.

Summary of Exhibits Not Printed in Full.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	Plainfield Union Water Co.	Taxes 1916		12/20/16	752.40	Total taxable 36000.
Check	Plainfield Union Water Co.	Harry F. Langhans Collector	Dec. 20 Taxes (on back)	12655	Dec. 20, 1916	752.40	Stamped Endorsement: First Nat'l Bank of Roselle Bor. of Roselle Park Harry F. Langhans, Collector. Attached to Voucher No. 1376 P. U. W. Co.
Receipted Tax Bill (Duplicate) Roselle Park	H. F. Langhans Collector	P. U. Water Co.	Taxes 1917			957.03	Total taxable 41975.
Check	Plainfield Union Water Co.	Harry F. Langhans Coll.	Dec. 15 Taxes (on back)	13358	Dec. 20, 1917	957.03	Endorsed same as Exhibit P 2. Attached to Voucher No. 2089 P. U. W. Co.
Check	Plainfield Union Water Co.	Borough of Roselle Park	Nov. 24 Invoice (on back)	13320	Dec. 15, 1917	79.67	Endorsed same as Exhibit P 2. Attached to Voucher No. 2051 P. U. W. Co.
Receipted Bill	Plainfield Union Water Company	Borough of Roselle Park, N. J.	Material and Labor fixing and repairing streets		Nov. 24, 1917	79.67	Stamped—Paid Dec. 15 1917 Plainfield Union Water Company
Receipt	Harry F. Langhans Collector	New York Telephone Co.	Taxes 1916 Franchise Personal		Dec. 19, 1916	234.82 668.80 903.62	

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	N. Y. Telep. Co.	Taxes 1917			798	Total taxable 35000.
Check	The Western Union Telegraph Co.	Harry F. Langhans Collector	Taxes 1917 Co. Bor. Sch. etc.	34553 (on back 12476)	31 Dec. 1917	114	Valuation 5000. Endorsed same as Exhibit P 2.
Tax Bill Roselle Park (Duplicate)	Borough of Roselle Park	Western Union Teleg. Co.	Taxes 1917			114	Total taxable 5000.
Check	West 82nd St. Realty Co.	Harry F. Langhans Collector			Aug. 14 1917	1168	Endorsed same as Exhibit P 2.
Receipt	Harry F. Langhans Collector	West 82nd St. Realty Co.	On account of Taxes 1915		Aug. 14 1917	1168	
Receipt	Harry F. Langhans	H. Schiff	A/c 1915 Taxes Roselle Park, N. J.		Oct. 26 1917	300	
Check	West 82nd St. Realty Co.	Harry F. Langhans		52	Oct. 26 1917	300	Endorsed—Harry F. Langhans.
							Withdrawn.
Receipted Bill	Harry F. Langhans Collector of Taxes	Mary V. Cusack	Sewer Assessment Lot 70-71 Blk 101		June 5 1916	6.00	Amount of Assessment 60 Credit by cash June 8 1916 6 Balance due 54

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous	
Receipted Bill	Harry F. Langhans Collector of Taxes	Mary V. Cusack	Sewer Assessment Lot 70-71 Blk 101		6/19/1917	8.88	Amount of Assessment Ass't due 2/1/1917 6.00 Interest 2.88 Balance due Credit by cash June 19 1917 8.88	48 42
Check	Public Service Railway Co.	Borough of Roselle Park Harry F. Langhans Collector	Personal Taxes Year 1916 Valuation $25,000.00	448	Dec. 20 1916	522.50	Endorsed same as Exhibit P 2. (Duplicate attached.)	
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	P. S. Railway Co.	Taxes 1916		12/20/16	522.50	Total taxable 25000.	
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	P. S. Electric Co.	Taxes 1916		12/20/16	397.10	Total taxable 19000.	
Receipted Statement	H. F. Langhans Collector of Taxes	P. S. Electric Co.	Taxes 1916 corp'ns		12/20/16	747.11		
Check	Public Service Electric Co.	Borough of Roselle Park Harry F. Langhans Collector	Taxes for Year 1916 Franchise Tax year ending Dec. 31, 1916	91377	Dec. 14 1916 14	397.10 747.11 1144.21	Endorsed same as Exhibit P 2. (Duplicate attached.)	
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	Elizabethtown Gas L. Co.	Taxes Year 1916		12/19/16	543.40	Total taxable 26000.	

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Elizabethtown Gas L. Co.	Harry F. Langhans Collector Roselle Park Boro.		16958	Dec. 18 1916	543.40	Endorsed same as Exhibit P 2.
Check	Elizabethtown Gas L. Co.	Harry F. Langhans Collector Roselle Park Boro.		18100	Dec. 19 1917	604.20	(Certified) Endorsed same as Exhibit P 2.
Check	Lehigh Valley Railroad Co.	Harry F. Langhans Collector of Taxes Roselle Park, N. J.	Paving Assessment Bor. Roselle Park United Real Est. Co. Blk 58 Lot 22-25 284.47 Blk 101 Lot 11 28.08 Blk 101 Lot 11 62.12 Blk 87 68.27 Blk 87 Lot 45 167.87	92553	Nov. 23 1915	610.81	Endorsed same as Exhibit P 2.
Notices of Assessment Receipted	H. F. Langhans Collector	United Real Estate Co.	Paving Locust St. Lot 22-25 Blk 58	277	Oct. 29 1915	284.47	Nov. 24 1915 By ck. 284.47 Signed H. F. Langhans Coll.
	H. F. Langhans Collector	United Real Estate Co.	Walnut St. Lot 11 Blk 101	277	Oct. 29 1915	28.08	Nov. 24 1915 By ck. 28.08 H. F. Langhans Coll.
	H. F. Langhans Collector	United Real Estate Co.	Walnut St. Lot 11 Blk 101	277	Oct. 29 1915	62.12	Nov. 24 1915 By ck. 62.12 H. F. Langhans Coll.
	H. F. Langhans Collector	United Real Estate Co.	Walnut St. Block 87	277	Oct. 29 1915	68.27	Nov. 24 1915 By ck. 68.27 H. F. Langhans Coll.
	H. F. Langhans Collector	United Real Estate Co.	Walnut St. Lot 45 Blk 87	277	Oct. 29 1915	167.87	Nov. 24 1915 By ck. 167.87 H. F. Langhans Coll.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Jas. H. Oliphant & Co.	H. F. Langhans Collector		22697	Nov. 3 1915	980.96	Endorsed—National State Bank Elizabeth, N. J. Borough of Roselle Park. Harry F. Langhans Collector.
Check	J. H. Emery	Harry F. Langhans Collector of Roselle Park		835	Nov. 24 1915	134.68	Endorsed same as Exhibit P 2.
Receipted Tax Bill	H. F. Langhans Collector	J. H. Emery	Taxes 1915 Lots 43-44 Blk 117	2266		12.06	Total taxable 600.
Receipted Notice of Assessment Roselle Park	H. F. Langhans Collector	J. H. Emery	Ass't Paving		Oct. 29/15	122.62	Nov. 24/15 By cash 122.62 Harry F. Langhans Coll.
Check	Thos. J. Conway	Harry F. Langhans Collector		8	Dec. 2 1915	183.93	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment (Duplicate)	H. F. Langhans Collector	T. J. Conway	Paving Assessment Sheridan Ave. Lots 27-29 Block 122		Oct. 29 1915	183.93	Signed Dec. 3 By cash 183.93 Harry F. Langhans Coll.
Receipted Tax Bill Bor. of Roselle Park	Harry F. Langhans Collector	P. F. Desmond	Taxes 1915 2 lots 41-42 Block 117	2265	11/24/15	12.06	Total taxable 600.
Receipted Tax Bill Bor. of Roselle Park	Harry F. Langhans Collector	P. F. Desmond	Taxes 1915 2 lots 40-41 Block 113	2170	11/24/15	12.06	Total taxable 600.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Notice of Assessment (Duplicate)	Harry F. Langhans Collector	P. F. Desmond	Paving Sheridan Ave. Lots 41-42 Block 117		Oct. 29/1915	122.62	Signed—Received Payment Harry F. Langhans Coll.
Receipted Statement	Harry F. Langhans Collector of Taxes	Philip and Charlotte Conlin	Sewer Assessment Lots 74-77 Block 101		June 27 1916	12.00	Amount of Assess't 120 Credit by cash June 8 1916 12 Balance due 108
Check	W. J. Ledden	H. F. Langhans		819	Nov. 23 1915	134.88	Attached to stub marked No. 819 Nov. 23 1915 H. F. Langhans 134.38 Roselle Park Street Ass't Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans Coll.	Wm. Ledden	Paving Locust St. Lots 39-40 Block 61		Oct. 29/15	134.88	Signed 134.88 Paid Nov. 24/1915 H. F. Langhans Coll.
Check	David M. Krick	Harry F. Langhans		96	Nov. 22 1915	188.95	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment (Duplicate)	Harry F. Langhans Coll.	B. M. Krick	Paving Walnut St. Lots 39-40 Block 90		Oct. 29/1915	122.62	Signed Nov. 22 1915 By cash 122.62 Harry F. Langhans Coll.
Receipted Tax Bill Roselle Park	Harry F. Langhans Collector	D. M. Krick	Taxes 1915 Lots 39-40 Block 90	1432	10/22/15	66.33	Total taxable 3300.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 108a Lots 37-38	1888	12/31/17	66.33 7.95 .27 74.55	Total taxable 3300.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 101 Lots 42-43	1727	12/31/17	8.04 .96 .27 9.27	Total taxable 400.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 101 Lots 47-51	1729	12/31/17	20.10 2.41 .27 22.78	Total taxable 1000.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 102 Lots 69-74	1756	12/31/17	24.12 2.89 .27 27.28	Total taxable 1200.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 102 Lots 75-81	1757	12/31/17	24.12 2.89 .27 27.28	Total taxable 1200.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 102 Lots 90-92 ½ 93	1760	12/31/17	72.36 8.67 .27 81.30	Total taxable 3600.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 104 Lots 1-6	1772	12/31/17	12.06 1.44 .27 13.77	Total taxable 600.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 104 Lots 18-20	1777	12/31/17	12.06 1.44 .27 13.77	Total taxable 600.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 104 Lots 24-35	1779	12/31/19	40.20 4.82 .27 45.29	Total taxable 2000.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 105a Lots 11-27	1782	12/31/17	52.26 6.27 .27 58.80	Total taxable 2600.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 105b Lots 8-20	1789	12/31/17	52.26 6.27 .27 58.80	Total taxable 2600.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 105b Lots 29-38	1792	12/31/17	40.20 4.82 .27 45.29	Total taxable 2000.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 106c Lots 7-13	1820	12/31/17	28.14 3.37 .27 31.78	Total taxable 1400.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 106c Lots 17-20	1822	12/31/17	16.08 1.92 .27 18.27	Total taxable 800.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 106c Lots 27-30	1824	12/31/17	16.08 1.92 .27 18.27	Total taxable 800.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 106d Lots 7-8	1829	12/31/17	8.04 .96 .27 9.27	Total taxable 400.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 106e Lots 9-16	1834	12/31/17	32.16 3.85 .27 36.28	Total taxable 1600.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 107c Lots 25-34	1870	12/31/17	50.25 6.02 .27 56.54	Total taxable 2500.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 107c Lots 35-41	1871	12/31/17	30.15 3.61 .27 34.03	Total taxable 1500.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 107d Lots 1-7	1872	12/31/17	30.15 3.61 .27 34.03	Total taxable 1500.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 107d Lots 27-35	1876	12/31/17	37.19 4.45 .27 41.91	Total taxable 1850.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 108a Lots 23-26	1886	12/31/17	20.10 2.41 .27 22.78	Total taxable 1000.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 108a Lots 27-36	1887	12/31/17	100.50 12.06 .27 112.83	Total taxable 5000.
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 109a Lots 10-12	1906	12/31/17	18.09 2.16 .27 20.52	Total taxable 900.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 121a Lots 28-36	2339	12/31/17	36.18 4.33 .27 40.78	Total taxable 1800.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park (Duplicate)	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 121b Lots 18-20	2345	12/31/17	12.06 1.44 .27 13.77	Total taxable 600.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	H. C. Casper	Taxes 1915 Int. Cost Block 121b Lots 21-23	2346	12/31/17	12.06 1.44 .27 13.77	Total taxable 600.
Check	Arthur Churchill	Harry F. Langhans Collector		2316	Jan. 4 1917	18.65	Endorsed same as Exhibit P 2.
Letter	A. E. Anderson	Arthur Churchill			Dec. 30 1917		Letter encloses check of 964.36 payable to Harry F. Langhans, Collector of Taxes, dated Jan. 2, 1918.
List of figures							List contains Block numbers aforesaid. Lot numbers aforesaid. Total amounts 862.29 Int. to Oct. 20 1917—22 mos. at 6% 95.05 Costs 26 items at 27c 7.02 964.36

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous	
Receipted Tax Bill Roselle Park	Harry F. Langhans Collector	Paul F. Leister	State Poll Drg. Taxes 1915 Int. Block 89 Lots 33-34	1405	1/21/16	1.00 1.00 63.31 .32 63.63	Total taxable 3100.	
Receipted Tax Bill Roselle Park	Harry F. Langhans Collector	Alex. McDougal	State Poll Taxes 1915 Block 93 Lot 12	1507		1. 43.21 43.21	Total taxable 2100. 9/24/17 on a/c Bal. 10/4/15 on a/c Bal. 11/19/17 on a/c Bal. H. F. Langhans	43.21 20. 23.21 10. 13.21 6. 7.21 in full 12/3/17
Receipted Tax Bill Roselle Park	Harry F. Langhans Collector	Alex. McDougal	State Poll Taxes 1916 Int. Cost Block 93 Lot 12	1519		1. 44.89 5.46 .27 50.62	Total taxable 2100. 12/3/15 on a/c H. F. Langhans in full	50.62 14. 36.62 12/3/17
Receipted Tax Bill Roselle Park (Duplicate)	Harry F. Langhans Collector	A. Juscarelli E. Allisoe	Taxes 1914 Int. Cost Block 2 I Lots 50 etc.	115	2/26/17	131.60 34.21 .27 166.08	Total taxable 7000.	

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Receipted Tax Bill Roselle Park (Duplicate)	Harry F. Langhans Collector	A. Juscarelli E. Allisoe	Taxes 1914 Int. Cost Block 2 I Lots 50 etc.		12/3/15	131.60 15.00 .27 146.87	
Receipted Tax Bill Roselle Park (Duplicate)	Harry F. Langhans Collector	A. Juscarelli E. Allisoe	Shade Tree Taxes 1916 Int. Block 2 I Lots 50-57			2.38 148.68 3.70 152.38 148.68 3.70	Total taxable 7000. 5/14/17 on a/c H. F. Langhans Coll. Received the above taxes in full H. F. Langhans Collector.
Receipted Notice of Assessment	Harry F. Langhans Collector of Taxes	Gus. Eberle	Sewer Lots 14-15 Block 28		May 18 1916	13.00	Credit by cash May 18 1916 13
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	T. D. Leonard	Taxes 1916 Int. Cost Block 20 Lots 20-21	428	2/17/16	6.03 .03 .27 6.33	Total taxable 300.
Receipted Tax Bill Roselle Park	H. F. Langhans Collector	T. D. Leonard	Taxes 1916	427		8.36	Total taxable 400.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Antonio Bosolone	H. F. Langhans Collector		37	Apr. 5 1916	222.15	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	Harry F. Langhans Coll.	Antony Bassalone	Paving Chestnut St. Lots 34-37 Block 30		Apr. 5, 1916	222.15	By cash 222.15 Harry F. Langhans Coll.
Receipted Notice of Assessment (Duplicate)	Harry F. Langhans Coll.	Ed. and Mary Wray	Paving Sheridan Ave. Lots 30-31 Block 122		Dec. 1, 1915	122.62	By cash 122.62 H. F. Langhans Coll.
Check	Central Building & Loan Ass'n	H. F. Langhans Collector of the Borough of Roselle Park, N. J.		2969	Nov. 15 1915	122.62	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans Collector	Wm. G. Searles	Paving Sheridan Ave. Lots 40-41 Block 118		Nov. 15 1915	122.62	By cash Nov. 15 1915 122.62 H. F. Langhans Coll.
Check	O. L. Mussman	Borough of Roselle Park, N. J.		211	Nov. 4 1915	61.31	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans	Oscar L. Mussiman	Paving Locust St. Lot 41 Block 61		Nov. 10	61.31	Nov. 10 by cash 61.31 H. F. Langhans Coll.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Alfred Atkins	H. F. Langhans			Dec. 7 1916	60.42	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	Harry F. Langhans Collector of Taxes	Alfred Atkins	Road Improvement Lots 1-3 Block 61		Dec. 19 1916	60.42	Total Asst. 313.90 Credit by cash Dec. 19 1916 60.42
Check	Ann M. Williams	Harry F. Langhans Col.		3	Nov. 22 1915	154.50	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans Coll.	Ann Williams	Paving Locust St. Block 73 Lots 13-14		Nov. 24/15	122.62	Paid in full Nov. 24/15 122.62 H. F. Langhans Coll.
Check	B. E. Rowe	H. F. Langhans Collector		585	Nov. 19 1915	183.93	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans per E. M. L.	Albert Rowe	Paving Walnut St. Block 87 Lots 46-47-48		Nov. 19 1915	183.93	Rec'd by check Nov. 19 1915 183.93 H. F. Langhans per E. M. L.
Check	Frank R. Humrich	Borough of Roselle Park, N. J.	For Assessment Paving Walnut St.	150	Nov. 15 1915	245.24	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans Coll.	S. R. Humrich	Paving Walnut St. Block 100 Lots 1-4		Nov. 15 1915	245.24	Nov. 15 1915 By cash 245.24 H. F. Langhans Coll.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check Certified	Emma L. Peck	Harry F. Langhans Tax Collector Roselle Park, N. J.	Payment in full for paving on Walnut St. Lots 9-16 Block 102 Roselle Park, N. J., as per your assessment notice dated Oct. 29, 1915, for a/c of Hannah E. Peck	25	Nov. 20 1915	490.48	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans Coll.	Hannah E. Peck	Paving Walnut St. Block 102 Lots 9-16			490.48	Paid in full H. F. Langhans Coll.
Receipted Notice of Assessment	H. Langhans per E. M. L.	Edward Stevens	Paving Walnut St. Block 99a Lot 11		Nov. 24 1915	142.61	Rec'd by cash Nov. 24 1915 142.61 H. F. Langhans per E. M. L.
Receipted Notice of Assessment	H. Langhans per E. M. L.	Eva Dorfus	Paving Sheridan Ave. Block 117 Lots 47-48		Nov. 22 1915	122.62	Paid by cash Nov. 22 1915 122.62 H. F. Langhans per E. M. L.
Notice of Assessment		P. L. Cron	Paving Sheridan Ave. Block 117 Lots 52-53		Nov. 22 1915	122.62	Paid by cash Nov. 22 1915 122.62
Receipted Notice of Assessment	H. F. Langhans per E. M. L.	W. Edwards	Paving Sheridan Ave. Block 117 Lots 39-40		Nov. 18 1915	122.62	Rec'd Nov. 18 1915 the full sum of 122.62 H. F. Langhans per E. M. L.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	John J. Benzing	H. F. Langhans Collector			Nov. 24 1915	1182.54	Endorsed same as Exhibit P 2.
Receipted Notice of Assessment	H. F. Langhans	A. Frankenstein	Paving Locust St. Block 40 Lots 8-9		Nov. 24 1915	122.62	Paid Nov. 24/15 H. F. Langhans
Receipted Notice of Assessment	H. F. Langhans Coll.	A. Frankenstein	Paving Locust St. Block 60 Lots 1-6		Nov. 24 1915	355.60	Paid Nov. 24/15 H. F. Langhans Coll.
Receipted Notice of Assessment	H. F. Langhans Coll.	A. Frankenstein	Paving Locust St. Block 59 Lots 1-8		Nov. 24 1915	478.22	Paid Nov. 24/15 H. F. Langhans
Receipted Notice of Assessment	Harry F. Langhans Coll.	A. Schamosky	Assessment Grant Ave. Block 109b Lots 54-58			505.78	Credit by cash 505.78 Feb. 26 1917 20. 485.78 Harry F. Langhans Collector of Taxes (Reverse side) 2/26/17 Bal. 485.78 3/16/17 on a/c 25. H. F. Langhans Bal. 460.78 4/30/17 on a/c 25. H. F. Langhans 435.78 5/28/17 on a/c 25. H. F. Langhans Balance 410.78

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous	
							6/18/17 on a/c H. F. Langhans	25.
							Balance	385.78
							7/16/17 on a/c H. F. Langhans	25.
							Balance	360.78
							8/20/17 on a/c H. F. Langhans	25.
							Balance	335.78
							9/24/17 on a/c H. F. Langhans	25.
							Balance	310.78
							10/22/17 on a/c H. F. Langhans	25.
							Balance	285.78
							11/26/17 on a/c H. F. Langhans	25.
							Bal.	260.78
							Consists of four pages of original minutes of counsel of the Borough of Roselle Park for period Jan. 1, 1915, to April 21, 1916, produced by Charles E. Renton, witness for State, Borough Clerk of the Borough of Roselle Park.	
							Is a ledger and cash book from County Clerk's office of Union County kept by Neil McLeod, Deputy County Clerk, used by Abe Morris, County Clerk of Union County, during the year 1916, purporting to show amount of money paid to the Borough of Roselle Park during the year 1916 as liquor license fees, produced by Neil McLeod, witness for the State.	

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Map	W. H. Luster Borough Engineer						Assessment map for the paving and curbing of Chestnut Place between Westfield Avenue and Clay Avenue, Roselle Park, N. J.
							Is a tax duplicate book for the year 1915 showing total amount of assessments of property of persons and corporations filed with the County Board of Taxation by the Assessor of the Borough of Roselle Park, identified by Peter J. Olde, Clerk of the Union County Board of Taxation, called as a witness for the State.
							Is tax duplicate book as aforesaid for year 1916.
							Is tax duplicate book as aforesaid for year 1917.
							Is Collector's tax duplicate book for year 1917 of the Borough of Roselle Park, identified by Peter J. Olde, witness for the State.
							Is Tax Collector's book as aforesaid for year 1916.
							Is Tax Collector's book as aforesaid for year 1915.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Abram P. Morris Clerk of Union Co. License Acct.	H. F. Langhans Collector	In payment of License Fees from Est. of J. C. Calvert	42	Apr. 29 1916	1194.00	Endorsed: This voucher is rendered in payment of license granted by the Court of Common Pleas, Jan. Term, 1916, no receipt required. H. F. Langhans, Collector, Borough of Roselle Park, N. J.
Check	Abram P. Morris Clerk of Union Co. License Acct.	H. F. Langhans Collector	In payment of license #121 issued May T. 1916 to Jos. A. Bruechner	54	May 15 1916	298.50	Endorsed: This voucher is rendered in payment of license granted by the Court of Common Pleas, May Term, 1916, no receipt required. Pay to the order of First National Bank of Roselle, Borough of Roselle Park, N. J. Harry F. Langhans, Collector.
Check	Abram P. Morris Clerk of Union Co. License Acct.	H. F. Langhans Collector	In payment of license #139 issued to M. Schuler May T. 1916	68	Aug. 22 1916	298.50	Endorsed: This voucher is rendered in payment of license granted by the Court of Common Pleas. No receipt required. Pay to National State Bank, Elizabeth, N. J., or order. Borough of Roselle Park, N. J. Harry F. Langhans, Collector.
Check	Abram P. Morris Clerk of Union Co. License Acct.	H. F. Langhans Collector	In payment of licenses #146 and 147 issued Oct. T. 1916.	80	Nov. 9 1916	597.	Endorsed: This voucher is rendered in payment of license granted by the Court of Common Pleas. No receipt required. Pay to the order of First National Bank of Roselle, Borough of Roselle Park, N. J. Harry F. Langhans, Collector.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Tax Certificate Roselle Park	Harry F. Langhans Collector	Karl Schaffer	Property of Mabel S. Graves Block 2 I Lots 1-3 1913 Assessment	5197	Jan. 20 1916	10.49	Sale Jan. 13 1913 Ass't 6.02 Int. 1.48 Bal. disbts. Certificate recorded Union Co. Reg. O Book 383 Mtges. pages 583 etc.
Tax Certificate Roselle Park	Harry F. Langhans Collector	Karl Schaffer	Property Mabel Graves Lots 20-21 Block 19 1913 Assessment	5196	Jan. 20 1916	13.04	Sale Jan. 13 1916 Assess't 8.04 Int. 1.97 Bal. disbts. Certificate recorded Union Co. Reg. O Book 383 Mtges. page 581.
Tax Certificate Roselle Park	Harry F. Langhans Collector	Karl Schaffer	Property The Estate of L. Miller Acres 1¼ Block 2c 1913 Assessment	5529	Jan. 20 1916	18.13	Sale Jan. 13 1916 Assess't 12.06 Int. 2.96 Bal. disbts. Certificate recorded Union Co. Reg. O Book 385 Mtges. page 405.
Tax Certificate Roselle Park	Harry F. Langhans Collector	Karl Schaffer	Property Catherine Heitman 1913 Assessment Lots 41-44 Block 7 1913 Assessment	5526	Jan. 20 1916	18.13	Sale Jan. 13 1916 Assess't 12.06 Int. 2.96 Bal. disbts. Certificate recorded Union Co. Reg. O Book 385 Mtges. page 401.
Tax Certificate Roselle Park	Harry F. Langhans Collector	Karl Schaffer	Property Martin Gallrick Lots 21-22 Block 51 1913 Assessment	5525	Jan. 20 1916	10.50	Sale Jan. 13 1916 Assess't 6.03 Int. 1.48 Bal. disbts. Certificate recorded Union Co. Reg. O Book 385 Mtges. page 399.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Tax Certificate Roselle Park	Harry F. Langhans Collector	Karl Schaffer	Property James and Elsie Manetti Lots 34-35 Block 2 I 1913 Assessment	5524	Jan. 20 1916	13.04	Sale Jan. 13 1916 Assess't 8.04 Int. 1.97 Bal. disbts. Certificate recorded Union Co. Reg. O Book 385 Mtges. page 398.
Check	K. Schaffer	H. F. Langhans Collector	Tax Sale	2250	Jan. 27 1917	418.79	Endorsed same as Exhibit P 2.
Check	K. Schaffer	H. F. Langhans Collector		2256	Feb. 7 1917	13.35	Endorsed same as Exhibit P 2.
Check	K. Schaffer	Harry F. Langhans	Tax Sale	2438	Sept. 26 1917	426.10	Endorsed same as Exhibit P 2.
Certificate of Sale	Harry F. Langhans Collector	Karl Schaffer	Property N. Valashansky Lot 4 Block 39 H 1914 Assessment	15747	Feb. 6 1917	8.90	Sale Jan. 27 1917 Assess't 4.70 Int. 1.19 Bal. disbts. Certificate recorded Union Co. Reg. O Book 426 Mtges. page 218.
Certificate of Sale	Harry F. Langhans Collector	Karl Schaffer	Property F. Wirdenhorn Lots 1-2 Block 67 1914 Assessment	15751	Feb. 6 1917	13.90	Sale Jan. 27 1917 Assess't 8.64 Int. 2.17 Bal. disbts. Certificate recorded Union Co. Reg. O Book 426 Mtges. page 228.
Certificate of Sale	Harry F. Langhans Collector	Karl Schaffer	Property R. Welchek Lots 96-97 Block 102 1914 Assessment	15748	Feb. 6 1917	12.49	Sale Jan. 27 1917 Assess't 7.52 Int. 1.90 Bal. disbts. Certificate recorded Union Co. Reg. O Book 426 Mtges. page 220.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
							Is Collector's records of receipts of the Borough of Roselle Park for years 1916 and 1917.
							Miscellaneous cash book for the Borough of Roselle Park for the year 1917, used for payments of cash that do not relate to taxes such as assessments, fines and miscellaneous revenue.
Check	Harrington Co.	H. F. Langhans Collector of Taxes of Roselle Park		1592	Jan. 13 1916	3758.67	Endorsed same as Exhibit P 2.
Check	Harrington Co.	Harry F. Langhans Boro. Collector		1661	Feb. 21 1916	60.35	Endorsed same as Exhibit P 27.
Check	Harrington Co.	Harry F. Langhans Collector Roselle Park		2021	Jan. 27 1917	1802.51	Endorsed same as Exhibit P 27.
Receipt	Harry F. Langhans Collector	Harrington Co.	For Tax Sale of 1915 Taxes		9/26/1917	969.27	
Check	Harrington Company	Harry F. Langhans Collector Roselle Park		2303	Sept. 26 1917	969.27	Endorsed same as Exhibit P 2.
							Is Collector's cash book for the Borough of Roselle Park for taxes showing receipts for year 1915.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
							Miscellaneous cash book for the Borough of Roselle Park showing all revenue from assessments and fines, licenses and other revenue aside from taxes for years 1915 and 1916.
							Is tax cash book for year 1916 for the Borough of Roselle Park showing revenue from taxes received by the Collector.
							Is ledger of sewer and sidewalk assessments of the Borough of Roselle Park.
							Book 2 of ledger, sewer and sidewalk assessments of the Borough of Roselle Park.
							Is Collector's tax duplicate book of the Borough of Roselle Park for the year 1914.
							Is Collector's tax duplicate book aforesaid for the year 1913.
							Check book of the Borough of Roselle Park of the National State Bank initialed N. S. B.
Check	Abyiet A. Zuccarelli Co.	Harry F. Langhans		11	May 14 1917	148.68	Endorsed same as Exhibit P 2.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Joint Sewer Bonds due Aug. 15, 1915	5687	Aug. 6 1915	1000.	Accepted—Same as Exhibit P 2.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on Bonds	5774	Sept. 15 1915	1575.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on Bonds due Oct. 1, 1915	5794	Sept. 30 1915	975.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons 8-47 of original Sewer Bonds due this day	5872	Nov. 1 1915	1000.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on Boro. Hall Bonds due Jan. 1, 1916	6086	Dec. 31 1915	270.	Accepted—Same as Exhibit P 2.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on Sewer Bonds due April 1, 1916	6273	Mch. 31 1916	975.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on Sewer Bonds due 5/1/16	6342	May 1 1916	1000.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on Bonds and redeem 2 Bonds due 9/15/16	6660	Sept. 15 1916	4182.50	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on Boro. Hall Bonds	7000	Feb. 2 1917	5.00	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on Joint Sewer Bonds due 2/15/1917	7001	Feb. 14 1917	44.	Accepted—Same as Exhibit P 27.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Redeem of 3 Refunding Bonds due 3/15/1917	7056	Mch. 14 1917	3000.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on New Sewer Bonds due April 1, 1917	7076	Mch. 31 1917	975.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on Boro. Hall Bonds	7677	Jan. 2 1918	225.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	For a/c Bonds 4 coupons due 3/15/1918	7812	Mch. 15 1918	2525.	Accepted—Same as Exhibit P 27.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	For coupon	17a	May 24 1918	193.50	Accepted—Payable Nat'l State Bank, Elizabeth, N. J. Arthur Churchill, Acting Collector Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on Bonds	79	June 7 1918	500.00	Accepted—Payable Nat'l State Bank, Elizabeth, N. J. Arthur Churchill, Acting Collector Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Boro. Hall Bond	103	July 1 1918	500.00	Accepted—Payable First Nat'l Bank, Roselle, N. J. Arthur Churchill, Acting Collector Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on Refunding Bonds	228	Sept. 20 1918	1440.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Arthur Churchill, Acting Collector Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on original Sewer Bonds due Nov. 1, 1918	279	Oct. 28 1918	1000.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Arthur Churchill, Acting Collector Treasurer.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Retiring 3 Bonds at 1000 and interest 6 months Refunding Bonds	6238	Mch. 15 1916	4575.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons original Sewer Bonds	6744	Nov. 1 1916	1000.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on Boro. Hall Bonds	6940	Jan. 1 1916	253.75	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on Funding Bonds	7054	Mch. 14 1917	630.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on Refunding Bonds	7055	Mch. 14 1917	1507.50	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons original Sewer Bonds due 5/1/17	7136	May 1 1917	1000.00	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Retiring one Boro. Hall Bond due 7/1/17	7263	June 30 1917	500.00	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons Boro. Hall Bonds	7264	June 30 1917	258.75	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.

Paper	Made by Signed by	To	For	No.	Dated	Amount	Miscellaneous
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	One Joint Sewer Outlet Bond due 8/15/17	7371	Aug. 15 1917	1000.00	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Two Bonds "Funding" int. 6 mos. Funding and Refunding issue	7429	Sept. 15 1917	4070.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on New Sewer Bonds due 10/1/1917	7455	Oct. 1 1917	1350.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Interest on original Sewer Bonds due 11/1/1917	7509	Nov. 1 1917	1000.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	a/c Bonds and coupons due 3/15/1918	7811	Mch. 15 1918	2500.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
Check	Mayor & Council of Bor. of Ros. Park	National State Bank	Coupons on New Sewer Bonds	7898	Apr. 19 1918	975.	Accepted—Payable First Nat'l Bank, Roselle, N. J. Harry F. Langhans, Treasurer.
							Minutes of council of the Borough of Roselle Park from Jan. 1, 1918, to Dec. 27, 1918. Identified by witness Renton, produced by the State and referred to by Vincent Kersting, member of council of Roselle Park, witness called by the State.

Certificate.

UNION COUNTY COURT OF OYER AND TERMINER.

THE STATE, Defendant-in-Error, against HARRY F. LANGHANS, Plaintiff-in-Error.	On Indictments for Embezzlement.

I, CARLTON B. PIERCE, Judge of the Union County Court of Common Pleas and Quarter Sessions, who held the Court of Oyer and Terminer, at which the above-stated cause was tried, do hereby certify that the foregoing is the entire record of the proceedings had upon the trial of said cause.

C. B. PIERCE,
Judge.

Joinder in Error.

NEW JERSEY SUPREME COURT.

THE STATE, Defendant-in-Error, against HARRY F. LANGHANS, Plaintiff-in-Error.	On Error to Union County Quarter Sessions.

And hereupon, afterward, to wit; on the day of October, A. D. Nineteen hundred and nineteen, the State of New Jersey, by Walter L. Hetfield, Prosecutor of the Pleas of the County of Union, comes into court and says that there is no error, either in the record and proceedings aforesaid, or in giving judgment aforesaid, and it prays here that the Court here may proceed to examine as well the record and proceedings aforesaid as the matters aforesaid assigned for error, and that the judgment aforesaid, in manner aforesaid, given, may, in all things be affirmed, etc.

Dated, Oct. 15, 1919.

WALTER L. HETFIELD,
Prosecutor of the Pleas of the County of Union in the State of New Jersey, for the defendant-in-error.

Causes for Reversal.

NEW JERSEY SUPREME COURT.

THE STATE, Defendant-in-Error, against HARRY F. LANGHANS, Plaintiff-in-Error.	On Error to Union County Quarter Sessions.

Afterwards, to wit, &c., comes the plaintiff-in-error by Abe J. David, his attorney, and specifies the following errors and causes in the record and proceedings therein relied upon for the reversal of the judgment in this cause:

1. That the judgment aforesaid was given against the said Harry F. Langhans, whereas by the law of the land judgment should have been given for him.

2. That the charge of the Court as a whole, and in each and every part thereof is illegal, and thereby defendant below suffered manifest wrong and injury.

3. That on the trial of the said plaintiff-in-error he suffered manifest wrong and injury in the admission of evidence and the charge of the Court, which prejudiced the said plaintiff-in-error in maintaining his defense upon the merits.

4. That the entire evidence as a whole did not show beyond a reasonable doubt that the said plaintiff-in-error was guilty of the crime charged, and did not justify the verdict found against him.

5. That the evidence in the cause is of such a nature that when fully and fairly considered it will not satisfy any thoughtful mind beyond a reasonable doubt of the guilt of the accused, and that upon said evidence the said plaintiff-in-error was entitled to an acquittal.

6. That the Court erred to the prejudice and injury of the plaintiff-in-error by sustaining the challenge of the prosecutor of the pleas to the juror Benjamin W. Brown.

7. That the Court erred to the prejudice and injury of the plaintiff-in-error by permitting the witness Neil McLeod to testify from the entries in the cash book and ledger produced by him and used by Abe Morris while he was County Clerk contrary to the objection of the plaintiff-in-error, because the books do not show when the record was made, that the defendant was not linked up with the same, because there was no evidence that the particular books are correct and that no sufficient foundation has been laid for their introduction into evidence.

8. That the Court erred to the prejudice and injury of the plaintiff-in-error by admitting in evidence the record marked Exhibit P 62 contrary to the objection of the plaintiff-in-error.

9. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the attorney for the defendant to ask Peter J. Olde the following question: "And so, if a check for all taxes or assessments on the valuations on the sheet which is missing were produced on a bill which was receipted by the Collector, that shows, that he must have had that sheet in the book when he sent out the bill, does it not?"

10. That the Court erred to the prejudice and injury of the plaintiff-in-error in admitting in evidence the certificate marked Exhibit P 83 contrary to the objection of the plaintiff-in-error.

11. That the Court erred to the prejudice and injury of the plaintiff-in-error in admitting in evidence the certificate marked Exhibit P 85 contrary to the objection of the plaintiff-in-error.

12. That the Court erred to the prejudice and injury of the plaintiff-in-error in denying the motion of the Attorney of the defendant to strike out the evidence of the witness Atanasio as incompetent, irrelevant and having absolutely no bearing upon the case and because the same tended to confuse the issue.

13. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "Your concern was paid some Thirty-seven hundred ($3700.00) Dollars by the Boro for the work you did?"

14. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "You say that is not so?" and because the Court erred to the prejudice and injury of the plaintiff-in-error in sustaining the objection of the Prosecutor of the Pleas to said question in the following language: "And I sustain the objection, on the ground you asked the witness a question of law, or his knowledge of the law, which is not competent."

15. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing the motion of the Attorney of the defendant to strike out testimony of the witness Charles F. Hahn as follows: "They were not deposits made by the Collector. Those items were drawn from the funds of the General Account by warranty to the National State Bank, for them to pay the interest and the coupons that came in there; were due and payable," because the said testimony was not responsive and was entirely uncalled for.

16. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "Do you know what the statutes are with reference to the handling of the finances of the Borough of Roselle Park?" and because the Court erred to the prejudice and injury of the plaintiff-in-error in ruling on said question in the following language: "Yes. I think that question assumes there is something there, and there is no evidence there in any statute on the subject."

17. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "And so, as a matter of fact, you know, from your experience as an accountant, that a municipality, as it were, lives from hand to mouth each fiscal year?" and because the Court erred to the prejudice and injury of the plaintiff-in-error in stating the following: "I do not see the materiality of this witness' knowledge of the subject. I do not see the materiality of it." "The State has

not gone into the question of the examination of the Borough generally. Simply touched on the condition of the accounts of the Collector, and I do not think that your question is material, as far as the question of the Collector is concerned. It does not appear to me material."

18. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles F. Hahn, a witness for the State, to answer the question of the Prosecutor of the Pleas, which is as follows: "Will you explain to us, again, why you did not include the coupon and interest account in your original audit or your original examination?" contrary to the objection of the plaintiff-in-error and because the Court erred to the prejudice and injury of the plaintiff-in-error in allowing said question in the following language: "I will allow the question. Judge David brought out the fact that it was not included and I will allow you to show why it was not."

19. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Vincent Kersting, a witness for the State, to answer the question of the Prosecutor of the Pleas, which is as follows: "What, if anything, was said at that time regarding Mr. Langhans' accounts?" contrary to the objection of the plaintiff-in-error and because the Court erred to the prejudice and injury of the plaintiff-in-error in allowing said question in the following language: "Anything stated there in his presence material to this case I will allow."

20. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Arthur M. Crane, a witness for the State, to answer

the question of the Prosecutor of the Pleas, which is as follows: "Then it was meant he should turn over all money in his possession not shown by the report, was it not?" contrary to the objection of the plaintiff-in-error and because the Court erred to the prejudice and injury of the plaintiff-in-error in allowing said question in the following language: "I think you can show whether the witness meant moneys for that day or other money. I think you may ask that."

21. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Arthur M. Crane, a witness for the State, to answer the question of the Prosecutor of the Pleas, which is as follows: "Was it meant in that report to request Mr. Langhans simply to pay over the money he was paid that day or the balance then remaining in his hands, not shown by the report?" contrary to the objection of the plaintiff-in-error.

22. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to direct a verdict of acquittal on motion of the attorney of the defendant after the testimony on the part of the State had been closed, and because the Court erred to the prejudice and injury of the plaintiff-in-error in denying said motion in the following language: "I will deny the motion. As I understand the position of the evidence, it shows a certain amount which the defendant admits by his books to have received. Then the evidence shows other amounts which do not appear in the books which are proved to have been paid him, and that the total of the amounts proved to have been paid him, including those that he admits receiving, exceed the deposits in the bank by his thirty odd thou-

sand dollars. I think that, as it stand in this case, makes it a case for the jury; I would call upon you to explain or defend; I will overrule that motion."

23. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the attorney of the defendant to ask Elmer Magowan, a witness for the defendant, the following question: "It may have been three or four?" and because the Court erred to the prejudice and injury of the plaintiff-in-error by sustaining the objection of the Prosecutor of the Pleas to said question in the following language: "Yes, I think it is a sort of a cross-examination of this witness."

24. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the defendant to testify with reference to the bank books used by himself and wife during the periods 1915, 1916 and 1917.

25. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the defendant to testify with reference to his personal bank deposits, and in refusing to permit the Attorney for the defendant to ask the following question: "Have you in your possession the bank books used by yourself and your wife during the periods 1915, '16 and '17?"

26. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing Ella Langhans, a witness for the defendant, to answer the question of the Attorney of the defendant which is as follows: "From what source did you get the moneys that you deposited in the banks?"

27. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing Ella Langhans, a witness for the defendant, to answer the question of the Attorney of the defendant which is as follows: "Did you, during the years 1915, '16 and '17, receive various sums of money from your father?"

28. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing Ella Langhans, a witness for the defendant, to answer the question of the Attorney of the defendant which is as follows: "Does your father live with you?"

29. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles H. Denman, a witness for the defendant, to answer the following question of the Prosecutor of the Pleas: "Will you kindly answer my question, and then I will get to that later on. Would you investigate as to whether his employer was solvent or how much assets he had or what his liabilities were?" contrary to the objection of the plaintiff-in-error.

30. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles H. Denman, a witness for the defendant, to answer the following question of the Prosecutor of the Pleas: "Let it stand. Just listen to my question, please. If you were told, as an absolute fact, that the Collector's books showed receipts or charged him with having collected one hundred and three thousand dollars, and that he had only deposited in the bank eighty-nine thousand, would you say there was a shortage of that amount?" contrary to the objection of the plaintiff-in-error and

because the Court erred to the prejudice and injury of the plaintiff-in-error in stating the following: "I will allow the question; I think it is fair cross-examination."

31. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles H. Denman, a witness for the defendant, to answer the following question of the Prosecutor of the Pleas which is as follows: "No! Not what you would set up. If you were told that, as a positive fact, not what you would set up, that his books charged him with having collected one hundred and three thousand dollars during a certain period from different sources, and he had only deposited in the banks eighty-nine thousand dollars, would you say there was a shortage?"

32. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit Charles H. Denman, a witness for the defendant, to answer the question of the Prosecutor of the Pleas which is as follows: "No! Not what you would set up. If you were told, that, as a positive fact, not what you would set up, that his books charged him with having collected one hundred and three thousand dollars during a certain period from different sources, and he had only deposited in the banks eighty-nine thousand dollars, would you say there was a shortage?"

33. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit Charles H. Denman, a witness for the defendant, to answer the question of the Prosecutor of the Pleas which is as follows: "If he had collected it, and it was proved beyond any doubt he collected

one hundred thousand dollars or one hundred and three thousand dollars, and it was proved beyond any question of doubt that he had only deposited eighty-nine thousand, would you say there was a shortage?"

34. That the Court charged the jury as follows: "One of the elements here that is of assistance is the sheet that was given you yesterday, which represents the claim of the prosecution. That sheet was submitted to you, not as final or completely accurate, but subject to correction or change should the defendant's counsel discover anything omitted or incorrect, and in the absence of any correction, it is with you to say whether the facts purporting to appear in that statement are the true facts as claimed by the prosecution. Now, the prosecution presented this summary sheet prefacing it as not a collection of verbal testimony, but rather as a summary statement of the various documents which are in evidence and which you can examine and for yourself verify the accuracy of this summary sheet. Briefly, the position of the prosecution or State is that they have proved, and the facts are set forth in this summary statement, to this effect: that a certain amount appears in the books of the Collector as paid, and that that is an admission by him of such amounts and totals; to that they add certain other receipts as to which evidence has been given by either receipts or checks; these other matters not appearing in the regular books produced here of the Tax Collector. And they add together all these receipts of moneys, from whatever source, which they say are proved by the books or documents, and thereby find a total, which they say and claim is the total of moneys received during these periods by the defendant."

35. That the Court charged the jury as follows: "And the position of the prosecution is that this is a concession that all the moneys collected by the defendant should be deposited in these two banks, and were so deposited; so putting the stipulation together with the proof as to moneys received, they subtract or compare the total deposits, which are proved and admitted, with the total amount claimed to have been shown collected, and between them is a discrepancy which the State says represents the shortage on the part of the defendant."

36. That the Court charged the jury as follows: "It is for you to say whether the evidence of what this missing book contained—if it existed; the whole question is up to you, both as to the existence and what it contained—it is for you to say whether the production of that book, assuming it to contain tax receipts and disbursements made by the Collector, whether those facts, if they appear, would in any way change the result shown by the statement submitted by the prosecution."

37. That the Court charged the jury as follows: "It is plain that if the missing book contained entries of the checks and payments that have been proved, which were not in the other books, it is plain that that would relieve the defendant from the charge of not having kept complete books, but it is for you to say whether if these payments, not in the regular books, appeared there, whether they would in any way affect the totals of the amount received, because the total now contains these payments that are not in the regular books, and their appearance in this missing book would not, as it seems to me, change the fact of the total; the missing book, of course, might contain, as counsel

stated, other entries of receipts which, if they did exist, might further add to a claim on the part of the State of shortage."

38. That the Court charged the jury as follows: "Now, there is one other thing, gentlemen; you and I and the Prosecutor, and the Grand Jury that presented these indictments, should treat this proceeding not as a personal proceeding against the defendant, but treat it as it is, that we are all merely agents and parts of a machinery provided by society to investigate offenses against society. It is your duty and my duty, as it is of the Prosecutor, and as it was of the Grand Jury, to approach the matter in an absolutely disinterested spirit: we are not here to find anybody guilty or not guilty by reason of his personality or his associations or anything of the sort; we are here as the representatives of organized society, constituting the machinery of society provided to investigate offenses against itself. We are here simply in this representative capacity to examine carefully and disinterestedly the facts, and then give our judgment on our oath and honor as to where the truth lies; and fearlessly for or against the particular defendant as the facts lead you to decide."

39. The Court charged the jury as follows: "But, in giving your verdict, there being five indictments, you are called upon to pass upon each: that is, you should take each one, and in your verdict say whether as to that indictment, or if, during that period the defendant has been guilty of the offense charged. So that you do not render simply a general verdict, but a verdict as to each of the five indictments."

New Jersey State Library

40. That the defendant by his counsel requested the Court to charge as follows: "The audit and reports of the auditors are evidence only as they purport to show what they found in the books." Which the Court refused to charge.

41. That the Court charged the jury as follows: "I think counsel, perhaps, did not state that exactly as he meant it; they are evidence of not only what was found in the books, but in the various documentary evidence in addition to the books. But the audits are not any original evidence; the value in that lies simply that it is a tabulation of the documentary evidence, and has no other force or effect."

42. That the defendant by his counsel requested the Court to charge as follows: "In passing on the correctness of the audit and report, the jury must consider the evidence of the missing books." Which the Court refused to charge.

43. That the Court charged the jury as follows: "I think, again, counsel was not happy in expressing that. Of course they cannot consider the evidence of the missing books, because the books are not here, but they can consider the fact that it is claimed one or two books are missing, and you are entitled to take that evidence into consideration in reaching your final conclusion as to whether the proof is complete and satisfactory."

44. That the Court charged the jury as follows: "I am requested by counsel for the defendant to call your attention to this point; to which I have no objection: counsel states that in my charge to you I said that the statement, summary statement,

purports to show all the deposits, and counsel's contention is that Mr. Hahn himself did not include, I think, one coupon and income account, or something; shade tree account, and an overpaid account. You will remember some discussion as to just what was said with reference to the interest and coupon account of six months."

45. That the defendant by his counsel requested the Court to charge as follows: "Mr. Hahn, who did not include one coupon, shade tree account, and an overpaid account." Which the Court refused to charge.

And the said plaintiff-in-error prays that the judgment aforesaid, for the errors aforesaid, and for the errors therein be reversed, annulled and altogether holden for nothing, and that he may be restored in all things, in which he has lost by reason of said judgment.

A. J. DAVID,
Attorney for and of Counsel
with Plaintiff-in-Error.

Assignments of Error.

NEW JERSEY SUPREME COURT.

THE STATE, Defendant-in-Error, against HARRY F. LANGHANS, Plaintiff-in-Error.	On Error to Union County Quarter Sessions.

Afterwards, to wit, etc., comes the plaintiff-in-error, by Abe J. David, his attorney, and assigns error in the following respects for the reversal of the judgment in this cause:

1. That the judgment aforesaid was given against the said Harry F. Langhans, whereas by the law of the land judgment should have been given for him.

2. That the charge of the Court as a whole, and in each and every part thereof, is illegal, and thereby defendant below suffered manifest wrong and injury.

3. That on the trial of the said plaintiff-in-error he suffered manifest wrong and injury in the admission of evidence and the charge of the Court, which prejudiced the said plaintiff-in-error in maintaining his defense upon the merits.

4. That the entire evidence as a whole did not show beyond a reasonable doubt that the said plaintiff-in-error was guilty of the crime charged, and did not justify the verdict found against him.

5. That the evidence in the cause is of such a nature that when fully and fairly considered it will not satisfy any thoughtful mind beyond a reasonable doubt of the guilt of the accused, and that upon said evidence the said plaintiff-in-error was entitled to an acquittal.

6. That the Court erred to the prejudice and injury of the plaintiff-in-error by sustaining the challenge of the prosecutor of the pleas to the juror Benjamin W. Brown.

7. That the Court erred to the prejudice and injury of the plaintiff-in-error by permitting the witness Neil McLeod to testify from the entries in the cash book and ledger produced by him and used by Abe Morris while he was County Clerk contrary to the objection of the plaintiff-in-error, because the books do not show when the record was made, that the defendant was not linked up with the same, because there was no evidence that the particular books are correct and that no sufficient foundation has been laid for their introduction into evidence.

8. That the Court erred to the prejudice and injury of the plaintiff-in-error by admitting in evidence the record marked Exhibit P 62 contrary to the objection of the plaintiffin-error.

9. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the attorney for the defendant to ask Peter J. Olde the following question: "And so, if a check for all taxes or assessments on the valuations on the sheet which is missing were produced on a bill which was receipted by the Collector, that shows that he must have had that sheet in the book when he sent out the bill, does it not?"

10. That the Court erred to the prejudice and injury of the plaintiff-in-error in admitting in evidence the certificate marked Exhibit P 83 contrary to the objection of the plaintiff-in-error.

11. That the Court erred to the prejudice and injury of the plaintiff-in-error in admitting in evidence the certificate marked Exhibit P 85 contrary to the objection of the plaintiff-in-error.

12. That the Court erred to the prejudice and injury of the plaintiff-in-error in denying the motion of the Attorney of the defendant to strike out the evidence of the witness Atanasio as incompetent, irrelevant and having absolutely no bearing upon the case and because the same tended to confuse the issue.

13. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "Your concern was paid some Thirty-seven hundred ($3700.00) Dollars by the Boro for the work you did?"

14. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "You say that is not so?" and because the Court erred to the prejudice and injury of the plaintiff-in-error in sustaining the objection of the Prosecutor of the Pleas to said question in the following language: "And I sustain the objection, on the ground you asked the witness a question of law, or his knowledge of the law, which is not competent."

15. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing the motion of the Attorney of the defendant to strike out testimony of the witness Charles F. Hahn as follows: "They were not deposits made by the Collector. Those items were drawn from the funds of the General Account by warranty to the National State bank, for them to pay the interest and the coupons that came in there; were due and payable," because the said testimony was not responsive and was entirely uncalled for.

16. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "Do you know what the statutes are of Roselle Park?" and because the Court erred to the prejudice and injury of the plaintiff-in-error in ruling on said question in the following language: "Yes. I think that question assumes there is something there, and there is no evidence there is any statute on the subject."

17. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Charles F. Hahn, a witness for the State, the following question: "And so, as a matter of fact, you know, from your experience as an accountant, that a municipality, as it were, lives from hand to mouth each fiscal year?" and because the Court erred to the prejudice and injury of the plaintiff-in-error in stating the following: "I do not see the materiality of this witness' knowledge of the subject. I do not see the materiality of it." "The State has not gone into the question of the examination of the Borough

generally. Simply touched on the condition of the accounts of the Collector, and I do not think that your question is material, as far as the question of the Collector is concerned. It does not appear to me material."

18. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles F. Hahn, a witness for the State, to answer the question of the Prosecutor of the Pleas, which is as follows: "Will you explain to us, again, why you did not include the coupon and interest account in your original audit or your original examination?" contrary to the objection of the plaintiff-in-error and because the Court erred to the prejudice and injury of the plaintiff-in-error in allowing said question in the following language: "I will allow the question. Judge David brought out the fact that it was not included and I will allow you to show why it was not."

19. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Vincent Kersting, a witness for the State, to answer the question of the Prosecutor of the Pleas, which is as follows: "What, if anything, was said at that time regarding Mr. Langhans' accounts?" contrary to the objection of the plaintiff-in-error and because the Court erred to the prejudice and injury of the plaintiff-in-error in allowing said question in the following language: "Anything stated there in his presence material to this case I will allow."

20. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Arthur M. Crane, a witness for the State, to answer the question of the Prosecutor of the Pleas, which

is as follows: "Then it was meant he should turn over all money in his possession not shown by the report, was it not?" contrary to the objection of the plaintiff-in-error and because the Court erred to the prejudice and injury of the plaintiff-in-error in allowing said question in the following language: "I think you can show whether the witness meant moneys for that day or other money. I think you may ask that."

21. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Arthur M. Crane, a witness for the State, to answer the question of the Prosecutor of the Pleas, which is as follows: "Was it meant in that report to request Mr. Langhans simply to pay over the money he was paid that day or the balance then remaining in his hands, not shown by the report?" contrary to the objection of the plaintiff-in-error.

22. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to direct a verdict of acquittal on motion of the attorney of the defendant after the testimony on the part of the State had been closed, and because the Court erred to the prejudice and injury of the plaintiff-in-error in denying said motion in the following language: "I will deny the motion. As I understand the position of the evidence, it shows a certain amount which the defendant admits by his books to have received. Then the evidence shows other amounts which do not appear in the books which are proved to have been paid him, and that the total of the amounts proved to have been paid him, including those that he admits receiving, exceed the deposits in the bank by this thirty odd thousand dollars. I think that, as it stands in this

case, makes it a case for the jury: I would call upon you to explain or defend; I will overrule that motion."

23. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the Attorney of the defendant to ask Elmer Magowan, a witness for the defendant, the following question: "It may have been three or four?" and because the Court erred to the prejudice and injury of the plaintiff-in-error by sustaining the objection of the Prosecutor of the Pleas to said question in the following language: "Yes, I think it is a sort of a cross-examination of this witness."

24. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the defendant to testify with reference to the bank books used by himself and wife during the periods 1915, 1916 and 1917.

25. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit the defendant to testify with reference to his personal bank deposits, and in refusing to permit the Attorney for the defendant to ask the defendant the following question: "Have you in your possession the bank books used by yourself and your wife during the periods 1915, '16 and '17?"

26. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing Ella Langhans, a witness for the defendant, to answer the question of the Attorney of the defendant, which is as follows: "From what source did you get the moneys that you deposited in the banks?"

27. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing Ella Langhans, a witness for the defendant, to answer the question of the Attorney of the defendant, which is as follows: "Did you, during the years 1915, '16 and '17, receive various sums of money from your father?"

28. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing Ella Langhans, a witness for the defendant, to answer the question of the Attorney of the defendant, which is as follows: "Does your father live with you?"

29. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles H. Denman, a witness for the defendant, to answer the following question of the Prosecutor of the Pleas: "Will you kindly answer my question, and then I will get to that later on. Would you investigate as to whether his employer was solvent or how much assets he had or what his liabilities were?" contrary to the objection of the plaintiff-in-error.

30. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles H. Denman, a witness for the defendant, to answer the following question of the Prosecutor of the Pleas: "Let it stand. Just listen to my question, please. If you were told, as an absolute fact, that the Collector's books showed receipts or charged him with having collected one hundred and three thousand dollars, and that he had only deposited in the bank eighty-nine thousand, would you say there was a shortage of that amount?" contrary to the objection of the plaintiff-in-error

and because the Court erred to the prejudice and injury of the plaintiff-in-error in stating the following: "I will allow the question; I think it is fair cross-examination."

31. That the Court erred to the prejudice and injury of the plaintiff-in-error in permitting Charles H. Denman, a witness for the defendant, to answer the following question of the Prosecutor of the Pleas, which is as follows: "No! Not what you would set up. If you were told that, as a positive fact, not what you would set up, that his books charged him with having collected one hundred and three thousand dollars during a certain period from different sources, and he had only deposited in the banks eighty-nine thousand dollars, would you say there was a shortage?"

32. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit Charles H. Denman, a witness for the defendant, to answer the question of the Prosecutor of the Pleas, which is as follows: "No! Not what you would set up. If you were told that, as a positive fact, not what you would set up, that his books charged him with having collected one hundred and three thousand dollars during a certain period from different sources, and he had only deposited in the banks eighty-nine thousand dollars, would you say there was a shortage?"

33. That the Court erred to the prejudice and injury of the plaintiff-in-error in refusing to permit Charles H. Denman, a witness for the defendant, to answer the question of the Prosecutor of the Pleas, which is as follows: "If he had collected it, and it was proved beyond any doubt he collected

one hundred thousand dollars or one hundred and three thousand dollars, and it was proved beyond any question of doubt that he had only deposited eighty-nine thousand, would you say there was a shortage?"

34. That the Court charged the jury as follows: "One of the elements here that is of assistance is the sheet that was given you yesterday, which represents the claim of the prosecution. That sheet was submitted to you, not as final or completely accurate, but subject to correction or change should the defendant's counsel discover anything omitted or incorrect, and in the absence of any correction, it is with you to say whether the facts purporting to appear in that statement are the true facts as claimed by the prosecution. Now, the prosecution presented this summary sheet prefacing it as not a collection of verbal testimony, but rather as a summary statement of the various documents which are in evidence and which you can examine and for yourself verify the accuracy of this summary sheet. Briefly, the position of the prosecution or State is that they have proved, and the facts are set forth in this summary statement, to this effect: that a certain amount appears in the books of the Collector as paid, and that that is an admission by him of such amounts and totals; to that they add certain other receipts as to which evidence has been given by either receipts or checks; these other matters not appearing in the regular books produced here of the Tax Collector. And they add together all these receipts of moneys, from whatever source, which they say are proved by the books or documents, and thereby find a total, which they say and claim is the total of moneys received during these periods by the defendant."

35. That the Court charged the jury as follows: "And the position of the prosecution is that this is a concession that all the moneys collected by the defendant should be deposited in these two banks, and were so deposited; so putting the stipulation together with the proof as to moneys received, they subtract or compare the the total deposits, which are proved and admitted, with the total amount claimed to have been shown collected, and between them is a discrepancy which the State says represents the shortage on the part of the defendant.

36. That the Court charged the jury as follows: "It is for you to say whether the evidence of what this missing book contained—if it existed; the whole question is up to you, both as to the existence and what it contained—it is for you to say whether the production of that book, assuming it to contain tax receipts and disbursements made by the Collector, whether those facts, if they appear, would in any way change the result shown by the statement submitted by the prosecution."

37. That the Court charged the jury as follows: "It is plain that if the missing book contained entries of the checks and payments that have been proved, which were not in the other books, it is plain that that would relieve the defendant from the charge of not having kept complete books, but it is for you to say whether if these payments, not in the regular books, appeared there, whether they would in any way affect the totals of the amount received, because the total now contains these payments that are not in the regular books, and their appearance in this missing book would not, as it seems to me, change the fact of the total; the missing book, of course, might contain, as counsel

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39. The Court charged the jury as follows: "But, in giving your verdict, there being five indictments, you are called upon to pass upon each: that is, you should take each one, and in your verdict say whether as to that indictment, or if, during that period the defendant has been guilty of the offense charged. So that you do not render simply a general verdict, but a verdict as to each of the five indictments."

40. That the defendant by his counsel requested the Court to charge as follows: "The audit and reports of the auditors are evidence only as they purport to show what they found in the books." Which the Court refused to charge.

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42. That the defendant by his counsel requested the Court to charge as follows: "In passing on the correctness of the audit and report, the jury must consider the evidence of the missing books," which the Court refused to charge.

43. That the Court charged the jury as follows: "I think, again, counsel was not happy in expressing that. Of course they cannot consider the evidence of the missing books, because the books are not here, but they can consider the fact that it is claimed one or two books are missing, and you are entitled to take that evidence into consideration in reaching your final conclusion as to whether the proof is complete and satisfactory."

44. That the Court charged the jury as follows: "I am requested by counsel for the defendant to call your attention to this point; to which I have no objection: counsel states that in my charge to you I said that the statement, summary statement,

purports to show all the deposits, and counsel's contention is that Mr. Hahn himself did not include, I think, one coupon and income account, or something; shade tree account, and an overpaid account. You will remember some discussion as to just what was said with reference to the interest and coupon account of six months."

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And the said plaintiff-in-error prays that the judgment aforesaid, for the errors aforesaid, and for the errors therein be reversed, annulled and altogether holden for nothing, and that he may be restored in all things, in which he has lost by reason of said judgment.

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